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1991

225th Annual Report



CORNISH
NEW HAMPSHIRE
Year Ending December 31, 1991

NOTICE

Please Read

TO DOG OWNERS:

- * All dogs over three months of age must be registered by May 1st.
- * Legal rates : males and females \$7.00, neutered males \$4.50, and spayed females \$4.50.
- * Rabies certificates required for registration.
- * Failure to register makes owners liable for \$1.00 penalty per month after June 1st. It's the **Law!**
- * Owners are liable for free running dogs. If in doubt, check the state statutes RSA:466. The penalties are severe.

TO PROPERTY OWNERS:

- * The law provides that those who do not return their inventory forms by April 15 not only lose their right to appeal their taxes **but are now subject to a fine of not less than \$10.00 but up to and not over \$50.00.**

TO THOSE REGISTERING VEHICLES:

- * Resident taxes must be paid in order to register a vehicle. In order for a husband to register a vehicle, he must pay both his and his wife's resident tax. **IT'S THE LAW!!**

TO THOSE BUILDING NEW OR MAKING CHANGES:

- * The Town building code requires permits to construct or remodel any building. There are exceptions. Check first with the Selectmen.

TO THOSE OPERATING IN OR NEAR WETLANDS OR WATERWAYS:

- * RSA 438-A A Dredge & Fill application must be filed with the Town Clerk before commencing work. Fines can be assessed for noncompliance.

Your cooperation in the above matters will save time and money for you---and cut costs of town government.

--- The Selectmen

**Cornish, NH
FIRE 675-2221
AMBULANCE-RESQUE SQUAD 675-2221
POLICE 543-0535
TOWN CLERK 542-2845
SELECTMEN 542-2669
TAX COLLECTOR 542-8660**

Cover : Hot air balloon at the dedication of the Cornish Recreation and Education Area (CREA) on October 12, 1991. Photo courtesy of Michael Fuerst.

225th
Annual Report
of the
Selectmen
and other
TOWN OFFICERS



CORNISH
NEW HAMPSHIRE

Year Ending December 31, 1991

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1991-1992 TOWN OFFICERS OF CORNISH, NEW HAMPSHIRE

ELECTED OFFICIALS

Town Clerk - 3 years

Catherine A. Cooper (1994)
Bernice F. Johnson, Deputy

Town Treasurer -1 year

Daniel Poor (1992)
William Caterino, Deputy

Moderator - 2 years

Peter H. Burling (1992)

Selectmen - 3 years

J. Cheston M. Newbold (1992)

John M. White Jr. (1993)

Michael M. Yatsevitch (1994)

Tax Collector - 1 year

Janet Tracy McFaul (1992)
Audery Jacquier, Deputy

Auditors--2 Years

Sherrie Bulkeley (1992)
Rhoda Bunnell (1993)

Supervisors of Checklist - 6 years

Robin Monette (1992)

Ruth G. Rollins (1994)

Leland E. Atwood (1996)

Trustee of Trust Funds - 3 years

Shirley Sullivan (1992)

Barbara Rawson (1993)

Audrey Jacquier (1994)

Trustees of George H. Stowell Library - 3 years

Kathryn H. Patterson (1992)

Pamela Gendron (1993)

Bernice F. Johnson (1994)

Overseer of Welfare - 1 year

Katherine Kibbie

Highway Agent - 1 year

Harold A. Morse, Sr.

Sexton - 1 year

John J. Rock

Fence Viewers - 1 year

Fred Sullivan
Leo Maslan

Katherine Kibbie
Caroline Storrs

Surveyors of Wood, Bark, and Lumber - 1 year

Orville Fitch
Fred Weld

Ehrhard Frost
James Neil

Leo Maslan
Robin Waterman

Hog Reeves - 1 year

Fred Sullivan, Chairman
Jason and Christine Bourne
Michelle and Jamie Brooks
Brian and Vicky Meyette

Bill and Marge Overman
Jim and Gretchin Akinson
William and Nelly Palmer

Representatives to the General Court - 2 years

Merle Schotanus, Grantham (1992)

Peter H. Burling, Cornish (1992)

APPOINTED OFFICIALS

Police Officers - By Selectmen

Phillip Osgood, Chief

E. Douglas Hackett

Tim Follensbee

Librarian - By Trustees of the Library

Katherine Freeland

Fire Chief - By Selectmen

Michael Monette

Planning Board - By Selectmen - 3 years

John Hammond (1992)

Peter C. Storrs, Chairman (1994)

Daniel Poor, Vice Chairman (1992)

Anne M. Hier, Secretary (1994)

John J. Rock (1993)

J. Cheston Newbold, for Selectmen

Gary Chilton (1993)

Kathi Osterlund, Alternate (1993)

Richard Heim, Alternate (1994)

Zoning Board of Adjustment - By Moderator - 3 years

William S. Balch, Secretary (1992)

Keith Beardslee (1994)

Caroline Storrs (1992)

Prue Dennis (1994)

Karim Chichakly, Chair (1993)

David Wood, Alternate

Sally Stiles, Alternate

Eric Webb, Alternate

Conservation Commission - By Selectmen - 3 years

Orville B. Fitch (1992)

Rae Ann Melloh (1994)

John White (1992)

Peter Lynch (1994)

Joseph Saginor (1992)

Michael M. Yatsevitch, for Selectmen

Rosamond H. Seidel, Chairman (1993)

Brian Meyette, Alternate

Herrika W. Poor (1993)

Solid Waste Representatives - By Selectmen

Louis G. Haas

Barbara Cieslicki, Alternate

Emergency Management Civil Defense Director - By Selectmen

Robert Maslan

Historic District Commission - By Selectmen - 3 years

Caroline Storrs (1992)	Nancy Newbold (1993)	Tony Neidecker (1993)
John White, for Selectmen	John Dryfhout, Alternate (1991)	
Jenny Schad, Alternate (1993)	David Monette, Alternate (1993)	

Recreation Committee - By Selectmen

Thomas Luce	Paul Queneau
Rita Luce	Audrey Jacquier

Overseer of Covered Bridges - By Selectmen

Leo Maslan

Finance Committee - by Moderator - 3 years

William Caterino (1992)	Jonathan Bulkeley (1993)	Alan Penfold (1994)
Robert Jaarsma (1992)	Merilynn Chilton (1993)	Wilbur Overman (1994)

Resource Recovery Committee

Donna Bleazard	Leigh Callahan	Connie Kousman
Dean Zoerheide	Nancy Wightman	Janice Orion
Rev Wightman	Pat Pinkson-Burke	Richard Thompson

Cornish Recreation & Education Area Committee (CREA) - By Selectmen

Herrika Poor, Chairman (Cons. Comm)	Joe Saginor (Cons. Comm)
Jesse Stone (Fair Assn)	Tim Luce (Cornish School)
Linda Fuerst (Cornish School)	Paul Queneau (Rec. Comm)
Michael Yatsevitch, Secretary (Selectman)	William Overman (Fair Assn)

Upper Valley Lake Sunapee Council - By Selectmen

J. Cheston Newbold	Charles Shurcliff
--------------------	-------------------

Committee for Disposition of Public Records - By Selectmen

Michael Yatsevitch	MayBelle Rock
Hannah Schad	Bernice Johnson

APPOINTMENTS BY STATE

Health Officer - Virginia Wood

Forest Fire Warden - Michael Monette

Forest Fire Deputy Wardens

Leo Maslan	Leland Atwood	Larry Dingee
David Kibbie	Jim Lukash	Bob Rice
	Chuck Sullivan	

Ballot Clerks - By respective parties - 2 years

Marion Stone (R)	Paul Rollins (R)	Clara Weld (D)
William Gallagher (D)	Pauline Monette (D), Alternate	
Sharon Atwood (R), Alternate	Virginia Wood (D), Alternate	

SELECTMEN'S REPORT

1991 was another busy year for our Town. On October 12 the Cornish Recreation and Education Area (CREA) Committee held a dedication celebration for the seventy-six acres of land it manages. See their report. Between hot air balloon rides, good food, guided nature trail tours and other events, a good time was had by all. This land, across Town House Road from the School, is available for the recreational use of Cornish residents.

Fire Chief John Rand resigned his position in the fall. John has a new assignment which takes him to Washington, D.C. and to Antarctica and he felt this might make for a long commute when a fire alarm was sounded. John's five years of service as chief are much appreciated by all of use in the area. After a careful review of the candidates, the Selectmen appointed Michael Monette to replace John as Fire Chief. We want to thank John for all his hard work on our behalf and join with you in wishing him all the best.

We also want to thank Polly Rand for her artistic efforts during the repairs to the Town Hall. Several years ago, Polly was responsible for the stenciling on the interior walls when the Town Hall was repainted. Last year someone drove through one of those walls and when the repairs were completed Polly restenciled the restored section of wall.

Early last summer the Spirit Committee and a large number of volunteers gathered at the Meeting House in the Flat. By days end the Meeting House had been largely repainted outside and in. See their report.

This year with the help of Bill Cable, Treasurer Dan Poor, Deputy Treasurer Bill Caterino and Alan Penfold. we have continued to explore and expand the use of the computer. More and more of the Town's business is being computerized, Note that FICA, Retirement and Pension have this year been accounted for by Department rather than in a lump sum as in the past.

1991's Highway Block Grant funds were spent finishing the Dingleton Hill Road Project. Given the winter so far, the purchase of a new culvert steamer by the Highway Department seems a wise one. It has gotten a good deal of use to date.

Last fall's New Hampshire Municipal Association's Annual Conference saw Selectman Michael Yatsevitch honored as one of the year's municipal Volunteer winners. Mike was given the award at the Conference Banquet for;

"Over one hundred ninety years of continuous and continuing service to his community, county and State. Many of those years were spent in positions of leadership in a variety of organizations. He is a tireless example to us all of what volunteerism is all about."

Respectfully submitted,

Michael M. Yatsevitch
J. Cheston M. Newbold
John White

SELECTMEN'S SPECIAL AGENT 1991 REPORT

In 1989, the Selectmen created the position of Selectmen's Special Agent for the purpose of confirming excavation information and soil suitability at potential new septic installations. Currently, the position is not funded by the town but by user fee, the average cost being \$20.00.

Time spent on Cornish septic digs. 1991

- | | |
|------|---|
| 2/1 | 1.5 hours, Lewis, Rt 12-A, expand existing system. Dig to enlarge existing system, satisfactory. |
| 3/6 | 0.5 hours, Cass for Monroe lot, Townhouse Road. Heavy waterflow on surface, little soil in pit, mostly boulders. Unfavorable site. |
| 4/23 | 1.0 hours, Meyette on Skyline Drive, three pits, satisfactory. |
| 5/15 | 1.0 hours, Jewel on Clark Camp Road. Dug three pits, satisfactory. |
| 5/22 | 1.0 hours, White for Monroe lot, Townhouse Road. Dug one pit, 7 feet, 2 feet to watertable, pit was loam and rocks. Approved second relocated septic plan with conditions, 7/15/91. |
| 6/21 | 0.3 hours, Duval on Clark Camp Road. Dug several pits, around 30' from road. Fee waived due to late arrival for inspection. |
| 7/15 | 0.5 hours, Jones on Jacob lot, Townhouse Road. Dug one pit, 10 feet, dry hole. Good site, approved. |
| 7/17 | 1.0 hours, Hopkins lot, Center Road. New house and septic site on west side of brook. Approved |
| 8/15 | 1.0 hours, Rice lot, Rt. 120. Dug to modernize existing system. Good site, approved. |
| 9/15 | 0.0 hours, Krisik lot, Harrington Road. Digs for design input to new septic system, not present for digs but approved 10/14/91 because of design to accommodate shallow ledge. |
| 9/27 | 1.0 hours, Maslan lot, E/S Rt. 120 at Townhouse Road. One pit, satisfactory. |

Selectmen's Special Agent,
John White

1992 WARRANT

The State of New Hampshire

To the Inhabitants of the Town of Cornish, in the County of Sullivan, in said State, qualified to vote in Town affairs:

You are hereby notified to meet at the School Gymnasium in said Cornish on Tuesday, the 10th of March, next at 10:00 of the clock in the forenoon, to act upon the following subjects:

Articles 1 through 3 of the Warrant will be acted upon at 10:00 a.m. Voting will be by official ballot and checklist, and the polls will be open for this purpose and will remain open from 10:00 a.m. until 7:00 p.m. at which time the polls will close. The business portion of Town Meeting will begin at 12:00 noon. Articles 4 through 21 will be acted upon at that time.

Article 1: To choose all necessary Town Officers for the ensuing year.

Article 2: Are you in favor of the adoption of amendments as proposed by the Planning Board for the Town of Cornish Zoning Ordinance as follows:
A comprehensive revision of the Town of Cornish Zoning Ordinance. This amendment is submitted by the Selectmen and has the approval of the Planning Board. Copies of the amended ordinance are available at the Town Clerk's office.

Article 3: "Shall we adopt the provisions of RSA 72:62 for a property tax exemption on real property equipped with a solar energy heating/cooling system which exemption shall be in an amount of 100% of the assessed value of said system not to exceed \$12,000?"

Article 4: To see if the Town will vote to raise and appropriate the sum of \$160,000.00 for the purpose of the construction of a 2600 square foot addition to the Town Hall to provide for Town office space:

\$160,000 to be raised through the issuance of bonds or notes under and in compliance with the Municipal Finance Act, RSA 33:1, et seq., as amended; to authorize the Selectmen to invest said monies and to use the earnings thereon for said project; to authorize the selectmen to apply for, obtain and accept Federal, State or other aid, if any. which may be available for said project and to comply with all laws applicable to said project; to authorize the Selectmen to issue, negotiate, sell and deliver said bonds and notes and to determine the rate of interest thereon, and maturity and other terms thereof; and to authorize the selectmen to take any other action or to pass any other vote relative thereto.

Article 5: To see if the Town of Cornish will vote to endorse the concept of providing Town office space as an addition to the Town Hall as per the plan presented by the Town Office Space Committee.

Article 6: To raise such sums of money as may be necessary to defray Town charges for the ensuing year and make appropriations of the same.

(a)	Town Officer's Salaries	10,600*
(b)	Town Officers Expenses	27,950*
(c)	Vital Statistics	100
(d)	Election & Registration Expenses	2,600*
(e)	Revaluation of Property	4,000
(f)	Legal Expenses	7,000
(g)	Planning Board	2,000
(h)	Zoning Board of adjustment	500
(i)	Grounds	1,950*
(j)	General Government Buildings	11,100*
(k)	Cemeteries	13,400*
(l)	Insurance	44,000
(m)	Adv & Regional Assoc (UVLSC)	1,353
(n)	Spirit Committee	1,000
(o)	Police Department	35,682*
(p)	Rescue Squad	4,000
(q)	Ambulance	10,755
(r)	Fire Department	25,650
(s)	Civil Defense	50
(t)	Transfer Station Tickets	100
(u)	Recycling	1,000
(v)	Solid Waste Disposal - Town	200
(w)	Health Department	50
(x)	Animal Control	100
(y)	Visiting Nurse Association	2,400
(z)	Community Youth Advocates	2,500
(z1)	Sullivan County Hospice	250
(z2)	Wheels Around Windsor	900
(z3)	General Assistance	2,500
(z4)	Parks & Recreation (CREA)	4,000
(z5)	Patriotic Purposes	300
(z6)	Conservation Commission Expenses	625
(z7)	Interest Expense - Tax Anticipation Notes	17,000
(z8)	Public Library Fund	6,799
(z9)	Conservation Commission Fund	3,000
(z10)	Police Department Capital Reserve Fund	3,000
(z11)	Highway New Heavy Equipment Capital Reserve Fund	15,000
(z12)	Fire Department Capital Rerserve Fund	10,000
(z13)	County Tax	Necessary Amount

* Includes FICA, Retirement

Article 7: To see if the Town will vote to raise and appropriate the sum of \$240,306.00 for the maintenance of Class V Highways and Bridges. The sum of \$175,933.00 shall be raised by taxes for the maintenance of Class V Highways and Bridges, and the balance of \$64,373.00 to be received from the state as Highway Block Grant Funds for special maintenance projects on Class V Highways and Bridges.

Article 8: To see if the Town will vote to raise and appropriate the sum of \$14,946.00 to cover the Town's share of the operating loss of the Claremont Transfer Station for the years 1987-1991.

Article 9: To see if the Town will vote to abolish the positions of elected Town Auditors, pursuant to RSA 41:31, and to appropriate the sum of \$4,200.00 to hire an independent certified public accountant to audit the accounts of the Town.

Article 10: To see if the Town will vote to raise and appropriate the sum of \$1,000.00 to offset the cost of amending the Zoning Ordinance should the Town not support the proposed (1992) ordinance.

Article 11: To see if the Town will vote to raise and appropriate the sum of \$2,200.00 to offset the cost of review and revision of the Town's Subdivision and Non-Residential Site Plan Review regulations should the Town support the proposed (1992) amended ordinance.

Article 12: To see if the Town will vote to raise and appropriate the sum of \$3,900.00 to offset the cost of preparing two engineering studies of the Blacksmith Shop Bridge to determine it's suitability for vehicular traffic.

Article 13: To see if the Town will vote to raise and appropriate the sum of \$800.00 to offset the purchase of an air compressor for the Highway Department.

Article 14: By Petition: To see if the voters want the Selectmen and the Sullivan County Regional Refuse Disposal District (SCRRDD) representative from Cornish to do whatever is within their powers to make it possible for Cornish voters to elect our SCRRDD representative by ballot at the 1993 Town Meeting.

Article 15: To see if the Town will vote to authorize the Selectmen to apply for, accept and expend, without further action by Town meeting, money from State, Federal or other governmental unit, or a private source, or gift, which becomes available during the year, in accordance with RSA 31:95-b.

Article 16: To see if the Town will vote to authorize the Selectmen to accept on behalf of the Town gifts, legacies and devises made to the Town in trust for any public purpose, as permitted by RSA 31:19.

Article 17: To see if the Town will vote to authorize the Selectmen to convey any real estate acquired by the Town by Tax Collector's Deed. Such a conveyance shall be by deed following a public auction, or the property may be sold by advertised sealed bids, or may be otherwise disposed of as justice may require, pursuant to RSA 80:80.

Article 18: To see if the Town will authorize the Selectmen to borrow money in anticipation of taxes.

Article 19: To see if the Town will vote to permit the Tax Collector to accept pre-payment of taxes as of April 1, as authorized under RSA 80:52a.

Article 20: To hear report of Officers, Agents, Auditors, and Committees heretofore chosen, and pass any vote in relation thereto.

Article 21: To transact any other business that may legally come before this meeting.

Given under our hand and seal, this 17th day of February, in the year of our Lord nineteen hundred and ninety two

J. Cheston M. Newbold
John M. White
Michael M. Yatsevitch

J. Cheston M. Newbold
John M. White
Michael M. Yatsevitch

True Copy Attest

Selectmen of Cornish

CORNISH TOWN MEETING

Tuesday, March 12

1991

The minutes of the Cornish Town Meeting held Tuesday the 12th of March 1991: Peter Burling, Moderator of the Town of Cornish, opened the polls at the voting session of the Cornish Town Meeting at 10:00 a.m. on March 12th 1991. He began by reading the Town Warrant in its entirety. Moderator Burling noted that the Warrant was properly certified by the Selectmen, and that all their signatures were displayed on the back of the Warrant. Supervisors of the Checklists signed both Checklists and swore to the Town Clerk, Catherine Cooper, that all names therein were in order. Voting began promptly at 10:00 a.m.. Peter Burling later swore in John White to be temporary assistant Moderator during his absence. The business portion of the meeting began at 12:05. Polls remained open until 7:00 p.m. when Moderator Burling pronounced them closed, and the counting of the ballots began.

Article 1 of the warrant printed on the ballot was voted on by the townspeople throughout the day. Article 1 was to choose all necessary town officers for the ensuing year. The results of the voting were as follows:

For Selectman for 3 years: Michael M. Yatsevitch received 332 votes, Bill Gallagher received 2 votes, Frank Ackerman received 1 vote, Joe Monette received 1 vote, Don MacLeay received 1 vote, Larry Duval received 1 vote. The Moderator declared Michael M. Yatsevitch to be the winner, and he was therefore elected for a 3-year term as selectman. He was sworn in at the close of the meeting by the Moderator.

For Treasurer for 1 year: Daniel A. Poor received 305 votes, Jean Duval received 4 votes, Bernice Johnson received 2 votes, Elaine Osgood received 2 votes, Donald Powers received 2 votes, Katherine Kibbie received 1 vote, David Monette received 1 vote, Brent Edgerton received 1 vote, Andy Kuhre received 1 vote, George Edson received 1 vote, Sue Neil received 1 vote, and Fred Weld received 1 vote. Daniel A. Poor was declared winner.

For Tax Collector for 1 year: Janet Tracy McFaul received 319 votes, Elaine Osgood received 1 vote. Janet Tracy McFaul was declared winner.

For Trustee of Library for 3 years: Bernice Johnson received 343 votes, Nancy Newbold received 3 votes; Bernice Johnson was declared winner.

For Auditor for 2 years: Rhoda Bunnell received 320 votes, Frank Ackerman received 1 vote, Elaine Osgood received 1 vote; Rhoda Bunnell was declared winner.

For Overseer of Welfare for 1 year: Katherine Kibbie received 325 votes, Peter Storrs received 2 votes, Jean Duval received 1 vote; Katherine Kibbie was declared winner.

For Highway Agent for 1 year: Harold A. Morse received 325 votes, Joe Saltmarsh received 2 votes, Tom Spaulding received 1 vote, Jim Fitch received 1

vote, Everett Cass received 1 vote; Harold Morse was declared winner and sworn in by Moderator Burling at the end of the meeting.

For Sexton for 1 year: John (Jack) Rock was declared winner with 337 votes and was sworn in by Moderator Burling at the end of the meeting.

For Town Clerk for 3 years: Catherine A. Cooper received 341 votes, Bernice Johnson received 1 vote, Candace Dube received 1 vote; Catherine Cooper was declared winner and sworn in by Moderator.

For Trustee of Trust Funds for 3 years: Audrey Jacquier received 333 votes and was declared winner.

The other articles on the ballot which were voted on throughout the day, were Article 2, concerning the following question: Are you in favor of the adoption of amendments as proposed by the Planning Board for the Town of Cornish Zoning Ordinance as follows: A comprehensive revision of the Town of Cornish Zoning Ordinance. This amendment is submitted by the Selectmen and has the approval of the Planning Board. Copies of the amended ordinance are available at the Town Clerk's office. The total votes cast was 348; 126 votes--yes, 222 votes--no; the majority having voted in the Negative, it was declared that the question had been answered "NO", and that the town will not revise the Town of Cornish Zoning Ordinance.

Article 3: "Shall we adopt the provision of RSA:72:38,V and VI for the optional Veteran's exemption and an expanded qualified war service for veterans seeking the exemptions? The optional Veteran's exemption is \$100.00 rather than \$50.00. The total votes cast were 350; 288 votes--yes, 55 votes--no; the majority having voted in the affirmative, it was declared that the question has been answered "YES", and that therefore the optional Veteran's exemption is now \$100.

Article 4: "Shall we adopt the provisions of RSA:72:35,IV for an optional property tax exemption on residential property for service connected total disability? The optional disability is \$1400.00 rather than \$700.00." 289 votes--yes, 58 votes--no; the majority having voted in the affirmative, it was declared that the question had been answered "YES", and that the optional disability exemption is now \$1400.00.

Article 5: "Shall we adopt optional adjusted elderly exemptions from property tax? The optional exemptions, based on assessment value, for qualified taxpayers shall be as follows: for a person 65 years of age up to 75 years, \$10,000.00; for a person 75 years up to 80 years, \$15,000.00; and for a person 80 years of age or older, \$20,000.00. To qualify, the person must have been a New Hampshire resident for at least 5 years; own the real estate individually or jointly, or if the real estate is owned by his spouse, they must have been married for at least 5 years. In addition, the taxpayer must have a net income of less than \$10,000.00, and own net assets not in excess of \$40,000.00, excluding the value of the person's residence." 319 votes--yes, 30 votes--no. The majority having voted in the affirmative, it was declared that the question had been

answered "YES", and that there will be an Optional Adjusted Elderly Exemption.

The business portion of the meeting opened at 12:05 p.m. The traditional Pledge of Allegiance and moment of silence were led by Moderator Burling. Then Moderator Burling announced that Robert Downing would be returning from the war in the Persian Gulf, and there would be an open house at the town hall on Sat. March 16 from 2-5. He also introduced our new librarian Katherine Freeland. The Moderator asked the Town if they were in favor of a 15 minute discussion of the Zoning Ordinance, it was affirmative.

Article 6: To raise such sums of money as may be necessary to defray town charges for the ensuing year and make appropriations of the same.

a. Pete Decatur moved that we raise and appropriate the sum of \$10,000.00 for Town Officers' Salaries. This motion was seconded by Barbara Rawson. Rawson moved that we amend the amount down to \$9,900.00, this was seconded by Pete Decatur and was voted in the affirmative.

b. Gary Chilton moved that we raise the amount of \$27,400.00 for Town Officers' Expenses, it was then seconded by Nancy Newbold and the vote was in the affirmative.

c. Clara Weld moved that we raise and appropriate the sum of \$2,500.00 for Election and Registration Expenses, it was seconded by Ruth Rollins and this was voted on in the affirmative.

d. Dale Nicholas moved that we raise and appropriate the sum of \$12,400.00 for cemeteries, it was seconded by Judy Rook and this was voted on in the affirmative.

e. Cheston Newbold moved that we raise and appropriate the sum of \$11,000.00 for maintenance of General Government Buildings, it was seconded by Michael Yatsevitch and this was voted on in the affirmative.

f. Douglas Hacket moved that we raise and appropriate the sum of \$3,500.00 for the Reappraisal of Property, it was seconded by Barbara Rawson and this was voted on in the affirmative.

g. Daniel Poor moved that we raise and appropriate the sum of \$2,000.00 for Planning and Zoning, it was seconded by Dave Wood and this was voted on in the affirmative. (\$1,500.00 for Planning Board, \$500.00 for ZBA)

h. Cheston Newbold moved that we raise and appropriate the sum of \$4,500.00 for Legal Expenses, it was seconded by Michael Yatsevitch. Cheston then moved to amend to increase to \$6,500.00, it was seconded by Michael Yatsevitch and was voted on in the affirmative.

i. Cheston Newbold moved that we raise and appropriate the sum of \$1,353.00 for advertising and membership in UVLSC, it was seconded by Clara Weld and this was voted on in the Affirmative.

j. Barbara Rawson moved that we raise and appropriate the sum of \$1,000.00 for Grounds, it was seconded by Nancy Newbold, and after discussion voted on in the affirmative.

k. The Moderator asked if we could pass over this article and take it up after considering Article 8. Daniel Poor moved and Phillip Osgood seconded and this

was voted on in the affirmative.

l. Gary Chilton moved that we raise and appropriate the sum of \$25,650.00 for the Fire Department, it was seconded by Pete Decatur and, after discussion, was voted on in the affirmative.

m. Barbara Rawson moved that we raise and appropriate the sum of \$50.00 for Civil Defense, it was seconded by John Rand and was voted on in the affirmative.

n. Dale Nicholas moved that we raise and appropriate the sum of \$3,000.00 for the Rescue Squad, it was seconded by Fred Weld and voted on in the affirmative.

o. Jill Edson moved that we raise and appropriate the sum of \$1,000.00 for the Spirit Committee, it was seconded by Sue Chandler and after an explanation of this year's project was voted on in the affirmative.

p. Ruth Rollins moved that we raise and appropriate the sum of \$200.00 for the Town Refuse Disposal, it was seconded by Cheston Newbold and voted on in the affirmative.

q. Barbara Rawson moved that we raise and appropriate the sum of \$500.00 for the Transfer Station tickets, it was seconded by Nancy Newbold. Fred Sullivan moved that we decrease the amount to \$100.00, it was seconded by Milton Jewell; the amendment was voted on in the affirmative. The main motion as amended to decrease the amount of Transfer Station Tickets to \$100.00 was then called, and that was voted in the affirmative.

r. Cheston Newbold moved that we raise and appropriate the sum of \$1,659.00 for Septage, it was seconded by Jim Dube and after explanation voted on in the affirmative.

s. Karim Chichakly moved that we raise and appropriate the sum of \$1,725.00 for Recycling, it was seconded by Larry Dingee. Fred Weld moved to amend this to \$0.00, it was seconded by Thomas Spaulding, after a long discussion the vote was in the negative. Alan Penfold moved to amend the recycling to \$1,400.00, it was seconded by Bob Ballard, after discussion it was voted on in the negative. The main motion of \$1,725.00 was then called by the Moderator and voted on in the affirmative.

t. Ruth Rollins moved that we raise and appropriate the sum of \$50.00 for the Health Department, it was seconded by Peter Lynch and voted on in the affirmative.

u. Dale Nicholas moved that we raise and appropriate the sum of \$9,925.00 for Ambulance, it was seconded by Mary Hillard, after a small discussion it was voted on in the affirmative.

v. Cheston Newbold moved that we raise and appropriate the sum of \$100.00 for animal control, this was seconded by Jim Lukash and voted on in the affirmative.

w. Clara Weld moved that we raise and appropriate the sum of \$100.00 for Vital Statistics, it was seconded by Cheston Newbold and was voted on in the affirmative.

x. Dale Nicholas moved that we raise and appropriate the sum of \$250.00 for the Sullivan County Hospice, it was seconded by Sharon Atwood and after

discussion it was voted on in the affirmative.

y. Cheston Newbold moved that we raise and appropriate the sum of \$2,400.00 for Visiting Nurses (WRHHA), it was seconded by Polly Rand and was voted on in the affirmative.

z. Cheston Newbold moved that we raise and appropriate the sum of \$2,500.00 for General Assistance, it was seconded by Doug Thayer and was voted on in the affirmative.

z1. Clara Weld moved that we raise and appropriate the sum of \$2,500.00 for Community Youth Advocates, it was seconded by Paul Rollins and was voted on in the affirmative.

z2. Dale Nicholas moved that we raise and appropriate the sum of \$900.00 for Wheels Around Windsor, it was seconded by Fred Weld and was voted on in the affirmative.

z3. Karim Chichakly moved that we raise and appropriate the sum of \$6,880.00 for the Library, it was seconded by Peter Storrs and was voted on in the affirmative.

z4. David Wood moved that we raise and appropriate the sum of \$300.00 for Memorial Day, it was seconded by Pete Decatur and was voted on in the affirmative.

z5. Paul Queneau moved that we raise and appropriate the sum of \$4,000.00 for C.R.E.A. Maintenance, it was seconded by Bill Overman and after a short discussion it was voted on in the affirmative.

z6. Peter Lynch moved that we raise and appropriate the sum of \$625.00 for Conservation Commission, it was seconded by John White and voted on in the affirmative.

z7. Daniel Poor moved that we raise and appropriate the sum of \$3,000.00 for the Conservation Commission Fund, it was seconded by Prue Dennis and was voted on in the affirmative.

z8. Harold Morse moved that we raise and appropriate the sum of \$15,000.00 for Interest Expense-Tax Anticipation Notes, it was seconded by Cheston Newbold and was voted on in the affirmative.

z9. Harold Morse moved that we raise and appropriate the sum of \$15,000.00 for the Highway, New Heavy Equipment, Capital Reserve Fund, it was seconded by Larry Dingee and was voted on in the affirmative.

z10. Larry Dingee moved that we raise and appropriate the sum of \$10,000.00 for the Fire Department Capital Reserve Fund, it was seconded by Doug Hackett and was voted on in the affirmative.

z11. Jim Dube moved that we raise and appropriate the sum of \$3,000.00 for the Police Department Capital Reserve Fund, it was seconded by Doug Hackett. Prue Dennis moved that we amend to a decrease of \$1,000.00 and it was seconded by Fred Weld. After a short discussion it was voted on in the negative and then the main motion of \$3,000.00 was voted on in the affirmative.

z12. Cheston Newbold moved that we raise and appropriate the sum of \$15,000.00 for the FICA Retirement & Pension Contributions, it was seconded by Doug Hackett. Cheston Newbold moved that we amend it to \$14,000.00 and it was seconded by Doug Hackett. The amendment was voted on in the

affirmative. Then the main motion was to raise and appropriate the sum of \$14,000.00 for FICA, Retirement & Pension Contributions and it was voted on in the affirmative.

z13. Peter Lynch moved that we raise and appropriate the sum of \$44,000.00 for all Insurances, it was seconded by Harold Morse and was voted on in the affirmative.

z14. Cheston Newbold moved that we raise and appropriate the necessary amount for County Tax, it was seconded by Jim Dube and was voted on in the affirmative.

Moderator Burling called a short break. When we returned the Moderator recognized Ros Seidel to present the Conservation Commission Award for 1990. Ros said the award would be presented to a family that deserved recognition for the good use of their land for over 200 years. Ros read as follows:

This year the Conservation Commission would like to present the Conservation Award to a family that has demonstrated sound conservation practices over the course of its entire lifetime in Cornish--about two hundred years. The Commission upholds this family's example of carefully managing and protecting the natural resources as demonstrated in part in the following activities:

- careful woodlot management (250+ acres), including extensive reparation work following the 1938 hurricane
- continued forest maintenance, including selective cutting and planting, trimming of roadsides, etc.
- development of maple "sugarbush" operation
- certified organic vegetable farming
- preservation of open space
- preservation of historic characteristics
- active participation in soil conservation service

It has also recently been brought to our attention that this farm, which was certified as a Tree Farm in 1959, is one of the six (or so) earliest to be certified as such in Sullivan County. Also, the NH Timberland Owners Association recognized it last year by presenting it with the Outstanding Tree Farm Award.

Clearly, there exists within this family an enduring attitude of conscientious stewardship towards the land. It continues to be transmitted from one generation to the next in quiet examples, such as these, of hard work, cooperation, and unflinching dedication.

The Conservation Commission is proud to give as the Award, a hand carved "Brown Creeper" by Augie Dworak.

And now, Ladies and Gentlemen, I am pleased to announce that the 1990 Conservation Award goes to the Fitch Farm. Can we give a hand to all those who have contributed as a family to the life of this farm.

The town greeted the news of the Conservation Commission Award with a standing ovation for the Fitch family.

Green-up Day was also mentioned and notification was given that the town will

be cleaning up their roads later in the Spring.

Article 7: Harold Morse moved that we raise and appropriate the sum of \$229,823.00 for the maintenance of Class V Highways and bridges. The sum of \$166,082.85 shall be raised by taxes for the maintenance of Class V Highways and Bridges and the balance of \$63,740.15 to be received from the state as Highway Block Grant Fund for special maintenance projects on Class V Highways and Bridges was seconded by Michael Yatsevitch and was voted on in the affirmative.

Article 8: Joe Osgood moved to see if the Town will vote to establish the position of a full time Police Chief and to appropriate the sum of \$46,964.00 to offset the cost of the Police Department with a full time Chief. This was seconded by Jim Dube. Moderator Burling recognized Joe Osgood to present to the town why a full time Police Chief is needed. Joe Osgood went on to explain that we need a full time chief so that he could spend more time on administrative work and to train his employees the way they should be trained. He also gave some comparisons to other towns who do have a full time chief. A long discussion followed by those present, including a lot of compliments on our police force. The Chief indicated that our juveniles need the extra attention of a full time Police Chief. There was further discussion of the issue before the Moderator moved we vote by paper ballot. The vote was 149--no and 35-- yes. It was a vote in the negative.

We then moved back to Article 6k. Peter Lynch moved that we raise and appropriate the sum of \$32,650.00, it was seconded by Doug Thayer. Joe Osgood moved to amend the Police Department to \$31,254.00; it was seconded by Cheston Newbold. We voted on the proposed amendment and it was voted on in the affirmative. Fred Weld moved that we amend the article to read that the police department have a 10% increase over last year which would make the amount \$28,782.00. There was a discussion on why we need the \$31,254.00 and Joe Osgood mentioned that he would be taking time off his full time job to work for the town on two days a month to train the officers and to do administrative work. The town would pay him what he was getting for his full time job. Moderator Burling then brought the amendment before the town to vote, and it was voted on in the negative. The main motion, as amended \$31,254.00, was then voted on and was voted on in the affirmative.

Article 9: John Rand moved to see if the town will vote to raise and appropriate the sum of \$3,643.50 to purchase six (6) radios for the Highway Department; it was seconded by David Wood. There was a small discussion on why we need new radios and Harold Morse, Road Agent, answered by saying the old radios are always breaking and they only get one channel; he would like the new ones to have two channels so that if they come across an accident they can call dispatch for help. The Moderator then asked to vote on the article and it was voted on in the affirmative.

Article 10: David Kibbie moved to see if the town will vote to raise and

appropriate the sum of \$2,800.00 to purchase a culvert steamer for the Highway Department; it was seconded by Harold Morse after a small discussion on why we need a new culvert steamer. Harold Morse, Road Agent, pointed out that we have had the present one for over twenty years and that the steamer is very dangerous. Moderator Burling then brought the question before the town and it was a vote in the affirmative.

Article 11: Dale Nicholas moved to see if the Town will vote to raise and appropriate the sum of \$16,100.00 to fabricate and install a water tank and associated components on the existing 1981 Fire Department tanker chassis; it was seconded by Peter Lynch. After discussion, Dale Nicholas then moved that we amend this article to \$17,300.00; it was seconded by Peter Lynch and the amendment was then voted in the affirmative. The Town then voted on the main motion, as amended \$17,300.00, it was voted on in the affirmative.

Article 12: John Rand moved to see if the town will raise and appropriate the sum of \$9,603.00 to have three drums of hazardous waste material removed and properly disposed of by Clean Harbors of Natick, Inc. It was seconded by Alan Penfold. John Rand then moved to amend the article to read that we raise and appropriate up to the sum of \$9,603.00 to have three drums of hazardous waste material removed and properly disposed of; it was seconded by Alan Penfold. After a short discussion, it was voted on in the affirmative. The Town then voted on the main motion as amended to see if the Town will raise and appropriate up to the sum of \$9,603.00 to have three drums of hazardous waste material removed and properly disposed of. This was voted on in the affirmative.

Article 13: Bob Ballard moved to see if the Town will vote to raise and appropriate the sum of \$5,000.00 to offset the cost of an audit of the 1990 Town books as requested at last year's Town Meeting. This was seconded by Barbara Rawson and voted on in the affirmative.

Article 14: Cheston Newbold moved to see if the Town will vote to raise and appropriate the sum of \$2,000.00 to defray the cost of a new copier for the Selectmen's office; it was seconded by Doug Thayer after a short discussion on what was wrong with the one we have now. Cheston Newbold answered that the copier we have now is not making good copies. A lot of toner is needed and it wouldn't be worth it to get it fixed. The Town then voted in the affirmative.

Article 15: Caroline Storrs moved to see, by the request of the Conservation Commission, that the Town authorize the Selectmen to accept private donations of land, interest in land or money to be deposited into the Conservation Fund for the purpose of contributing to the local matching portion required for acquiring Conservation land or interest in land and other costs associated therewith for permanent conservation use under the NH Land Conservation Investment Program (LCIP) RSA 221-A, and authorize the Selectmen to apply for and accept state matching funds under the LCIP for the purpose of acquisition of the fee or lesser interest in conservation land. Said donated funds and state matching

funds may be expended by majority vote of the Conservation Commission; it was seconded by Karim Chichakly and was voted on in the affirmative.

Article 16: Judy Rook moved to see if the Town wishes to exclude from the plan service in any class or classes of positions of election officials or election workers for the calendar year in which the remuneration paid for service is less than \$100.00. (This means that any appointed Town Election official who earned less than \$100.00 during the Town's fiscal year would not have Social Security withheld from his/her earnings). It was seconded by Ruth Rollins and was voted on in the affirmative.

Article 17: Steve Yeaton moved to see if the Town will vote to authorize the Selectmen to make application for, and to accept and expand on behalf of the Town, any and all grants or other funds for general Town purposes, including but not limited to disaster relief or CETA, in excess of the money appropriated by the Town which may now or hereafter be forthcoming from the United States Government or from the State of New Hampshire. It was seconded by Kathi Osterlund and was voted on in the affirmative.

Article 18: Bob Ballard moved to see if the Town will vote to authorize the Selectmen to accept and expend, on behalf of the Town, any and all gifts or other funds received from miscellaneous sources, as the Selectmen shall determine to be advisable. It was seconded by John Dryfhout and was voted on in the affirmative

Article 19: Bob Ballard moved to see if the Town will vote to authorize the Selectmen to sell or otherwise administer property acquired by Tax Deed at either public or private sale as they should determine in the Town's best interest. It was seconded by Kathi Osterlund and was voted on in the affirmative.

Article 20: Cheston Newbold moved to see if the Town will authorize the Selectmen to borrow money in anticipation of taxes. It was seconded by Michael Yatsevitch and voted on in the affirmative

Article 21: Brian Meyette moved to see if the Town will vote to permit the Tax Collector to accept prepayment of taxes as of April 1, as authorized under RSA 80:52a. It was seconded by Fred Sullivan and was voted on in the affirmative.

Article 22: Prue Dennis moved to hear report of Officers, Agents, Auditors, and Committees heretofore chosen, and any vote in relation thereof. It was seconded by Polly Rand. The Town Office Space Committee will continue for one year by a vote of the Town, the members will be the same. There will be an article in next year's warrant for a new Town Office Building. A sign up sheet was set up by the Selectmen for people to sign up for a Recycling Center Relocation Committee to study moving the recycling center to a more central location in town. This was voted on in the affirmative.

The assembly took this time to sing Happy Birthday to Fred Sullivan. Sue Chandler took this time to say "Thank You" to Louis Haas for the time he spent

on the Finance Committee. She went on to say when Louis speaks every one listens and he was going to be missed on the Committee. He got a standing ovation.

Article 23: Cheston Newbold moved that the Town have the same Fence Viewers as last year, Fred Sullivan, Leo Maslan, Katherine Kibbie, Caroline Storrs omitting Robert Hilliard who no longer lives in Town. It was seconded by Polly Rand and was voted on in the affirmative. Mike Yatsevitch moved to see if the Town will have the same Surveyors of Wood, Bark, and Lumber, Orville Fitch, Fred Weld, Ehrhard Frost, James Neil, Leo Maslan, Robin Waterman. It was seconded by Kathi Osterlund and voted on in the affirmative. It was moved that 1991 Hog Reeves for one year are Fred Sullivan, Chairman, Bill and Marge Overman, Jason and Christine Bourne, Jim and Gretchen Atkinson, Michelle and Jamie Brooks, William and Nelly Palmer, and Brian and Vicky Meyette. The slate was seconded by Pete Decatur and voted on in the affirmative.

Greg Levesque requested that the following be included in the minutes:
"In the mid 1970's the State of New Hampshire being concerned about our environment and having experienced an energy crisis adopted RSA 72:62 and RSA 72:66. These statutes allow NH cities and towns to adopt a property tax exemption for persons owning real property that is equipped with solar heating or cooling system and /or a wind powered energy system.

This property tax exemption allows the homeowner to exempt a solar and/or wind system from their property taxes. Today, more than sixty NH cities and towns have adopted these statutes. The adoption of these statutes serve to:

1. make us less dependent on non-renewable forms of energy.
2. encourage and provide an incentive for homeowners to develop alternative energy sources.
3. promote environmentally sound forms of producing energy that will benefit our children and generations to come.

In the name of conservation and the environment I make a motion that we:

1. present property tax exemptions for solar and wind systems on the 1992 Cornish, NH ballot
2. establish a committee of no more than three people that will
 - a. obtain information and be available to answer questions of Cornish voters concerning these property tax exemptions
 - b. submit the question of this property tax exemption to the Cornish Selectmen to be placed on the 1992 Cornish ballot.

Submitted March 12, 1991 by Greg Levesque

Thanks was given to the Seventh graders for lunch, supper and snacks throughout the Town meeting.

Doug Thayer moved to close the Business portion of the meeting at 5:55 PM and it was seconded by Jim Dube. Polls closed at 7:00 PM and the counting of the ballots began.

Respectfully submitted, Catherine A. Cooper Town Clerk

Plodzick & Sanderson
Professional Association
accountants & auditors

May 29, 1991

To the Members of the
Board of Selectmen
Town of Cornish
Cornish, New Hampshire

We have audited the financial statements of the Town of Cornish for the year ended December 31, 1990 and have issued our report thereon dated May 29, 1991. In connection with our audit, we reviewed and tested the Town's systems of internal accounting control and operating procedures to the extent we considered necessary to evaluate the systems as required by generally accepted auditing standards. The purpose of our review of these systems was not to express an opinion on internal accounting control, and it would not necessarily disclose all weaknesses in the system.

In the following paragraphs, we present our comments and recommendations for improving specific aspects of the Town's systems and procedures. We also refer you to the Appendix to this letter which explains the purpose of our review, its limitations, and the professional standards involved.

GENERAL

Typically, a report of this type places a greater emphasis on findings of a critical nature. Therefore, to put our comments and recommendations in proper perspective, it should be noted that the weaknesses observed are not necessarily the result of poor management. Oftentimes, they are due to factors outside the control of the Town's personnel, such as organizational restrictions, budgetary limitations, or inadequate software systems. We have noted many positive aspects of the Town's financial management and procedures which are not set forth in this report.

TRUST FUNDS

It was noted that all cash and equivalents in the custody of the Trustees of Trust Funds were invested in only one bank. In light of the current economic situation, with respect to the vulnerability of the banking industry, we suggest that these deposits be diversified into two or more institutions.

TAX COLLECTOR

Considerable time was expended in the reconciliation of the Tax Collector's accounts for the year under audit, as evidenced by the following discrepancies:

TOWN OF CORNISH
NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1990

1. The summary of warrants (Form MS-60) was not properly prepared; remittances to Treasurer did not agree with the Treasurer's records; and the uncollected property tax list was substantially different from the audited figures.
2. The Tax Collector's cash book did not tie in with the bank deposits.
3. Amounts that were abated by the Selectmen in 1990 were still on the uncollected property tax list at December 31, 1990.

CUSTODY OF TOWN FUNDS

It is our understanding that revenues derived from the rental of the Cornish Meeting House are not in the custody of the Town Treasurer as required by State Statutes. In order to comply with the provisions of these laws, we recommend that these funds be turned over to the custody of the Treasurer. In addition, we recommend that any expenditures from this fund be made through the formal budgeting process of the Town.

YIELD TAX SECURITY DEPOSITS

Accounting for yield tax security deposits is non-existent. A savings passbook for these deposits indicates a balance of \$24,881.85 at December 31, 1990, but there are no records identifying the names of individual taxpayers or the amount of interest earned on this account that properly belongs to the General Fund.

It is suggested that all deposits and withdrawals from this account be supported by names, and that interest generated be transferred to the General Fund on an annual basis.

GENERAL FUND REVENUES

At present, the Town relies primarily on the office of Town Treasurer for the recording of Town receipts. The Treasurer submits a monthly report to the Selectmen which details the month's cash receipts, and records total disbursement and month-end cash balance. Although the Treasurer has recorded the Town's transactions accurately and reliably. This practice results in a basic weakness in internal accounting controls. In order to improve controls in this area, we recommend that all monies received by the Town be entered into the Town's existing computer system.

At the end of each month, the revenue amounts summarized in the computer should be reconciled with the monthly Treasurer's report to ensure that all receipts have been properly recorded.

TOWN OF CORNISH
NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1990

STANDARD PURCHASE ORDER SYSTEM

Our testing of the expenditures did not indicate the use of standard purchase orders by the Town for obtaining goods and services. In order to strengthen internal controls over goods and services purchased, we recommend that Town management develop procedures that will centralize purchasing and include the use of pre-numbered purchase order forms.

The benefits of such a system are numerous and include the following:

1. Controls over all disbursements, including contracted services, thereby creating better management over departmental appropriations.
2. Insurance that all encumbrances are recorded in the proper period and that all unexpended appropriations are returned to the General Fund balance, to be available for use in determining the subsequent year's tax rate.
3. Provide a basis of verifying the price agreed upon between the Town and vendors.
4. Provide additional verifications and evidence of receipt of goods.

GENERAL FIXED ASSET ACCOUNTING

As is the practice with many New Hampshire municipalities, the Town has not maintained a record of its fixed assets. Since a statement of general fixed assets is required by generally accepted accounting principles, the independent auditors report on financial presentation was qualified. Under the present system, all fixed asset acquisitions of the General Fund are listed as expenditures. This is an accepted practice under fund accounting. However, these fixed assets should be accounted for in a separate self-balancing group of accounts (the General Fixed Asset Group of Accounts). The establishment of fixed asset records will not only enable the Town to prepare financial statements in accordance with generally accepted accounting principles, but will also aid Town management in the control of these assets and will be an invaluable tool in long-range planning of fixed asset acquisition and disposition. In addition, should the Town use Federal and State grants to finance expenditures for fixed assets, records will be readily available to substantiate such expenditures. As part of their long-term policies, we recommend that Town management consider fixed asset records.

Overall, the Town is extremely fortunate in having very capable officials available and expending a great deal of time in managing the various financial affairs of the community. We do, however, feel that there is a void in the area of technical expertise in fund accounting and related financial reporting. An annual audit would alleviate part of this void, and we do suggest that the Town have an annual independent audit.

TOWN OF CORNISH
NEW HAMPSHIRE

LETTER OF COMMENTS AND RECOMMENDATIONS

DECEMBER 31, 1990

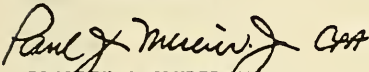
The benefits of an annual audit include the following:

1. Auditor's recommendations to improve financial systems could result in significant savings through revenue increases and expenditure reductions.
2. An independent audit is a way of evaluating the performance of key elected and appointed public officials.
3. The auditor is a resource that may be used throughout the year to provide advice and help solve problems.
4. An audit and presentation of financial statements with the Auditor's Report enhances the municipality's credibility in the investment community.

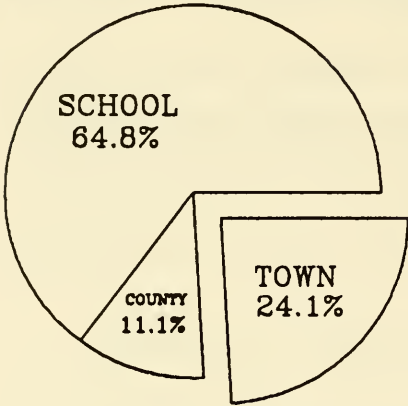
In closing, we would like to express our appreciation to those persons whose cooperation and assistance have helped us to achieve efficiencies in completing our audit.

After you have reviewed our report, we would be pleased to meet with you to discuss any questions that you might have.

Very truly yours,

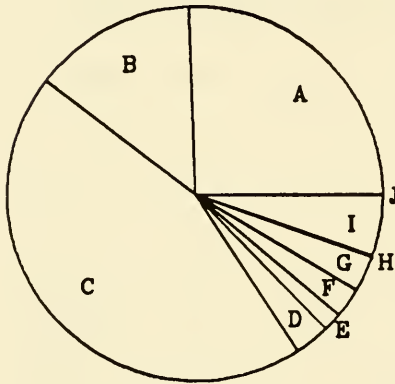

PLOGZIK & SANDERSON
Professional Association

NOTE: The school budget includes music, art, guidance, phys. ed., and sports.



SUMMARY
of the
PROPOSED BUDGET
1992-93

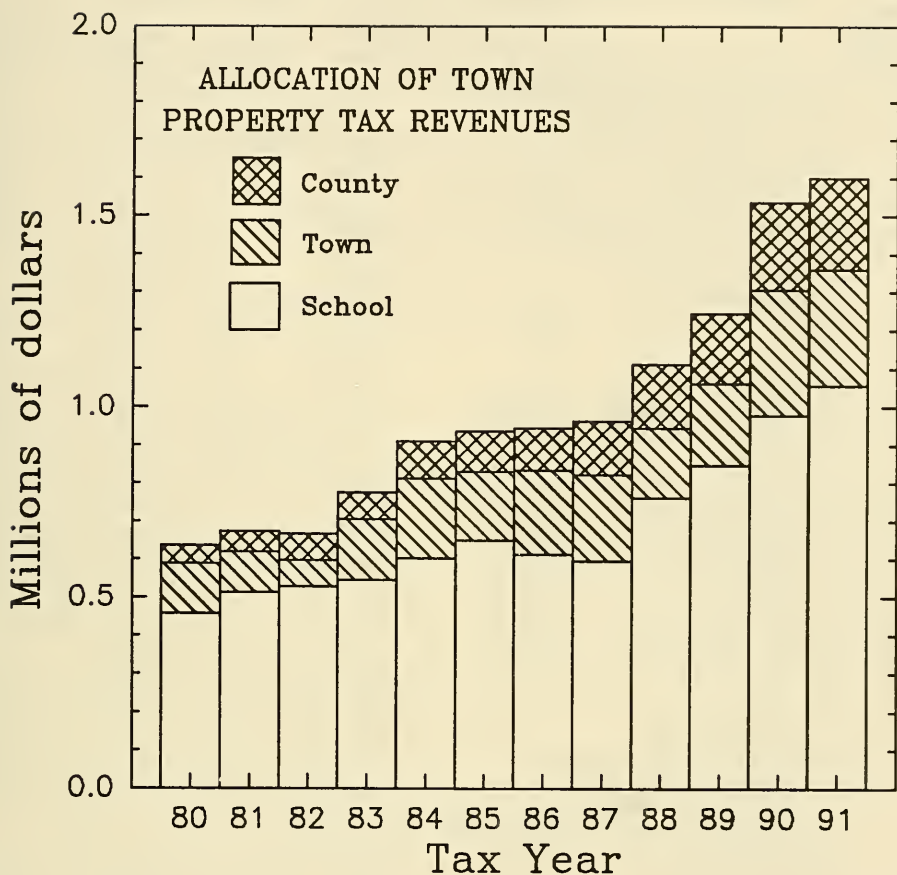
TOWN PORTION ONLY



A	General Gov.	25.6%
B	Public Safety	14.1%
C	Highways	44.5%
D	Sanitation	3.0%
E	Health & Welfare	1.6%
F	Culture & Rec.	2.6%
G	Debt Service	3.1%
H	Capital Outlay	0.2%
I	Capital Reserve	5.2%
J	Misc.	0.1%

This chart shows a relative breakdown of the proposed Town Budget for 1992. Percentages were calculated from figures presented in this Town Report.

Graphics by Alan Penfold



This chart shows the amount and relative allocation of Town property tax revenue from 1980 to 1991. Values for School, County and Town expenses were calculated by using tax rates and "Property Taxes to be Raised" as published in Town Reports.

Graphics by Alan Penfold

BUDGET OF THE TOWN OF CORNISH, NEW HAMPSHIRE

Statement of Appropriations and Expenditures

1992 Warrant Article		1991 Final Approp	1991 Offsetting Income	1991 Actual Expend	1992 Ensuing Approp
GENERAL GOVERNMENT					
6a	Town Officers Salaries	9,900		8,522	10,600
6b	Town Officers Expenses	27,400	4,821	26,427	27,950
6c	Vital Statistics	100		21	100
6d	Election & Registration Expenses	2,500		1,317	2,600
6e	Revaluation of Property	3,500		4,931	4,000
6f	Legal Expense	6,500		7,098	7,000
	FICA & Retirement	14,000		14,468	
6g	Planning	1,500	578	1,251	2,000
6h	Zoning	500	662	527	500
6i	Grounds	1,000		1,598	1,950
6j	General Government Buildings	11,000	350	9,601	11,100
6k	Cemeteries	12,400	1,910	11,945	13,400
6l	Insurance	44,000	3,757	41,822	44,000
6m	Adv & Regional Assoc (UVLSC)	1,353		1,353	1,353
6n	Spirit Committee	1,000		1,056	1,000
	Total General Government	136,653		131,937	127,553
PUBLIC SAFETY					
6o	Police Department	31,254	110	25,131	35,682
6p	Rescue Squad	3,000		3,000	4,000
6q	Ambulance	9,925		9,925	10,755
6r	Fire Department	25,650	451	26,688	25,650
6s	Emergency Management	50		0	50
	Total Public Safety	69,879		64,744	76,137
HIGHWAYS, STREETS, BRIDGES					
7	Class V Highways	166,083	1,319	179,932	175,933
7	Block Grant	63,740		63,740	64,373
	Total Highway, Streets, Bridges	229,823		243,672	240,306
SANITATION					
6t	Transfer Station Tickets	100	4,020	4,000	100
6u	Recycling	1,725	394	1,014	1,000
6v	Solid Waste Disposal - Town	200			200
	Septage	1,659		1,417	
	Total Sanitation	3,684		6,431	1,300
HEALTH					
6w	Health Department	50		10	50
6x	Animal Control	100		299	100
6y	Visiting Nurse Association	2,400		2,400	2,400
6z	Community Youth Advocates	2,500		2,500	2,500

1992 Warrant Article		1991 Final Approp	1991 Offsetting Income	1991 Actual Expend	1992 Ensuing Approp
6z1	Sullivan County Hospice	250		250	250
6z2	Wheels Around Windsor	900		900	900
	Total Health	6,200		6,359	6,200
	WELFARE				
6z3	General Assistance	2,500		1,231	2,500
	Total Welfare	2,500		1,231	2,500
	CULTURE AND RECREATION				
6z4	Parks & Recreation (CREA)	4,000		3,750	4,000
6z5	Patriotic Purposes	300	600	69	300
	Total Culture and Recreation	4,300		3,819	4,300
	CONSERVATION				
6z6	Conservation Comm Expenses	625		349	625
	Total Conservation	625		349	625
	DEBT SERVICE				
6z7	Interest - Tax Anticip. Notes	15,000	9,064	19,541	17,000
	Total Debt Service	15,000		19,541	17,000
	OPERATING TRANSFERS OUT				
6z8	Public Library Fund	6,880		6,880	6,799
6z9	Conservation Commission Fund	3,000		4,568	3,000
6z10	Police Capital Reserve Fund	3,000		3,000	3,000
6z11	Highway Capital Reserve Fund	15,000		15,000	15,000
6z12	Fire Capital Reserve Fund	10,000		10,000	10,000
	Total Transfer Out	37,880		39,448	37,799
	CAPITAL OUTLAYS & OTHERS				
1990	Revise Zoning Ordinance (9)			161	
1990	Space Committee (10)			400	
1990	Wetland Tax Maps (15)			250	
1991	Highway Department Radios (9)	3,644		3,644	
1991	Highway Dept Culvert Steamer (10)	2,800		2,719	
1991	Fire Department Water Tank (11)	17,300		6,985	
1991	Remove Hazardous Waste (12)	9,603		5,510	
1991	Selectmen's Office Copier (14)	2,000		2,325	
8	Claremont Transfer Station				14,946
9	Audit Town Books	5,000		4,025	4,200
10	Zoning Ordinance				1,000
11	Planning-Subdivision Regs				2,200
12	Blacksmith Shop Bridge studies				3,900
13	Highway Dept Compressor				800
	Total Capitals & Others	40,347		26,019	27,046
	Total Appropriations - Town	546,891		543,550	540,766
z13	County	249,363		249,363	As necessary
	School	<u>1,079,109</u>		<u>1,079,109</u>	As necessary
	Grand Totals	1,875,363		1,872,022	



PASSING THE HAT : Outgoing Fire Chief, John Rand, passes his hat to Michael Monette who assumed the Chief's duties in the fall of 1991. *Photo by R. Rollins*

BUDGET OF THE TOWN OF CORNISH, NEW HAMPSHIRE

Statement of Revenues

	Estimated 91 Revenue	Actual 91 Revenue	Estimated 92 Revenue
TAXES			
Land Use Change Tax	1,000	5,168	1,000
Resident Taxes	10,000	10,410	10,000
Yield Taxes(per client)	2,000	3,252	2,000
Payment in Lieu of Taxes	100	106	100
Interest and Penalties	6,300	13,708	6,100
LICENSES, PERMITS and FEES			
Motor Vehicle Permit Fees	90,000	105,482	90,000
Other Licenses, Permits & Fees	1,400	3,330	2,000
STATE OF NEW HAMPSHIRE			
Shared Revenue – Block Grant	17,768	17,768	17,768
Highway Block Grant	63,740	63,740	64,373
Shared Revenue – BPT	33,401	33,401	33,401
Railroad Tax	252	475	250
CHARGES FOR SERVICES			
Income from Departments	0	8,125	6,000
MISCELLANEOUS SOURCES			
Interest on Investments	3,000	9,064	6,000
Rental of Town Property	100	350	200
Insurance Dividends	0	3,757	1,000
Other Sources	0	2,810	500
OPERATING TRANSFERS IN			
Flag Fund	0	600	0
OTHER FINANCING SOURCES			
Use of Fund Balance	<u>77,238</u>	<u>13,274</u>	<u>0</u>
	306,299	294,820	240,692
Add Property Tax	1,569,064	1,577,202	as necessary
TOTAL REVENUES	\$ 1,875,363	1,872,022	

DETAILED STATEMENT OF EXPENDITURES 1991

TOWN OFFICERS SALARIES

Sherrie Bulkeley	90.91
Rhoda Bunnell	78.16
Catherine A. Cooper	155.00
Audrey Jacquier	14.88
Janet M, McFaul	1,000.00
J. Cheston M. Newbold	1,857.66
Daniel Poor	600.00
John M. White	2,135.01
Michael M. Yatsevitch	2,590.20
	8,521.82

TOWN OFFICERS EXPENSES

Catherine Cooper	1,000.00
Mary J. Garrow	7,425.00
BankEast	18.94
Buckley & Zopf	1,980.00
William Cable	2,599.76
Cooper, Catherine	111.47
Corner Book Office Products	108.95
Datown	1,816.51
Devin Systems Inc.	203.09
Jean Duval	70.46
Eagle Publication Inc.	241.28
George Edson	30.00
Mary J. Garrow	610.93
Hannibal Realty	1,966.52
Jeff Wells Office Machines	138.14
Kimball's Office Supplies	308.26
Letterman Press	1,525.20
MacLean Hunter Reports	49.50
Janet M. McFaul	207.84
J. Cheston M. Newbold	509.78
New England Telephone	1,544.93
NH Association of Assessing Officials	20.00
NH Municipal Secreatries Assoc	30.00
NH Municipal Assoc	599.50
NH Tax Collectors Assoc	15.00
Kathi A. Osterlund	250.00
Daniel Poor	144.24
Powers Country Store	3.17
Sullivan County Probate	4.50
Sullivan County Registry of Deeds	57.91

US Postmaster	734.61
US Stamped Envelope	322.00
Valley News	163.71
John White	899.36
Michael M. Yatsevitch	637.41
	26,426.68

VITAL STATISTICS

Catherine Cooper	21.00
	21.00

ELECTION & REGISTRATION

Leland Atwood	127.70
Catherine Cooper	91.20
William Gallagher	41.80
Bernice Johnson	26.60
Eagle Publication	54.10
Mary Jean Garrow	1.94
Walter C. Gobin	100.00
Letterman Press	58.55
Robin Monette	79.43
John Rock	20.00
MayBelle Rock	20.00
Paul Rollins	43.70
Ruth Rollins	472.40
Marion Stone	43.70
Valley News	9.93
Clara Weld	41.80
John White	44.44
Michael Yatsevitch	40.20
	1,317.49

REVALUATION OF PROPERTY

Apple Appraisal Inc	450.00
Ann Mooney C.N.H.A.	4,266.00
John White	215.00
	4,931.00

LEGAL EXPENSES

Buckley & Zopf	7,098.40
	7098.40

FICA & RETIREMENT

NH Retirement Systems	1,972.38
Bankeast (Town's FICA portion)	12,495.70
	14,468.08

PLANNING BOARD

Eagle Publication	160.60	
Mary J Garrow	502.61	
Gnomon Copy	116.35	
NH Municipal Association	50.00	
UVLSC	90.00	
Valley News	331.65	
		1,251.21

ZONING BOARD

Eagle Publication	329.81	
Karim Chickhackly	1.29	
Prue Dennis	16.35	
Mary J. Garrow	99.60	
NH Municipal Association	80.00	
		527.05

GROUNDS

John Rock	911.00	
MayBelle Rock	304.00	
Robert Hilliard	264.00	
Paul Dubey	113.00	
Jack Rock	6.00	
		1598.00

GENERAL GOVERNMENT BUILDINGS

John Rock	745.00	
MayBelle Rock	240.00	
Robert Hilliard	65.00	
Paul Dubey	50.00	
Agway, Inc	14.70	
G&S Equipment, Inc	1,008.00	
Mary J. Garrow	7.50	
Granite State Electric	223.55	
Johnson & Dix Fuel Corp	1,702.60	
Lambert Supply Company	43.39	
Mckenzie Construction	75.00	
New England Telephone	551.43	
NH Electric Coop	1,342.71	
Osterlund Electric	113.00	
Petrolane Gas	3,778.48	
Powers Country Store	29.75	
Restorx NH-VT, Inc	3,173.00	
John Rock	22.78	
Seward Rock	73.75	
Rockingham Electrical	6.48	
Damage Claim Reimbursement	- 3,664.80	
		9,601.32

CEMETERIES

John Rock	4,423.89
MayBelle Rock	2,471.00
Robert Hilliard	2,195.75
Paul F. Dubey	1002.25
A&M Automotive Parts, Inc	31.95
Agway, Inc	24.90
Bannerman Press	75.00
Fluerry's Small Engine	199.95
Harry Goldsmith	125.00
Kimball's Office Supplies	15.11
Lambert Supply Company	1,043.56
Meriden Deli Mart	23.11
Edward Nelson	100.00
Power's Country Store	213.05
	11,944.52

INSURANCE

Alexander & Alexander	1,377.00
Gauthier & Woodward, Inc	711.00
Health Insurance Trust, Inc	4,613.60
NH Municipal Association	18,794.00
NH Municipal WC Fund	16,117.51
NHMUC Fund	209.00
	41,822.11

ADV & REGIONAL ASSOCIATIONS

Upper Valley Lake Sunapee Council (UVLSC)	1,353.00
	1,353.00

SPIRIT COMMITTEE

Susan Chandler	509.03
Estersky's	342.71
Mark C. Dube	27.84
Nancy Newbold	83.15
Caroline Storrs	48.40
The Decorator Plaza	44.68
	1,055.81

POLICE DEPARTMENT

Philip Osgood	10,364.00
E.Douglas Hackett	2,310.00
Michael Evans	727.50
Steven Marshall	635.00
Timothy Follensbee	453.75

Buttersworth	256.07
Canon Tire	291.60
Claremont Police Department	97.27
Corner Book Office Products	9.95
Cornish Fire Department	528.88
Dutile, Douglas R.	205.36
Equity Publishing	84.39
Tim Follensbee	25.00
Gall's Inc	333.54
Golden Cross Ambulance	431.34
Hackett, Douglas	50.00
Hinckley, R.E.	526.50
Joe's Auto Wash	40.00
Kimball's Office Supplies	50.97
Steve Marshall	50.00
National Safety Equipment	49.95
Neptune, Inc	211.00
New England Telephone	1,474.18
New Hampshire Electric Coop	139.41
NH State Treasurer	20.00
Osgood, Phillip	150.00
Paul and Son Ford	123.35
Perfecta Camera Corporation	23.79
Power Phone, Inc	106.90
R & R Communication	178.45
Sabil & Sons	352.92
Sears	345.10
Sirche Finger Print Lab	151.64
Speedee	82.60
Standard Forms, Inc	104.98
US Postmaster	7.25
Valley Central Dispatch	3,737.50
Welch's Gun Shop	276.00
Yankee 1-Hour Photo	125.32
	25,131.46

CORNISH RESCUE SQUAD

Cornish Rescue Squad	3,000.00
	3,000.00

AMBULANCE

Golden Cross Ambulance	6,424.68
Town of Windsor	3,500.00
	9,924.68

FIRE DEPARTMENT

Agway	15.95
Alexander Battery Company	67.01
AT&T	54.09
B B Chain Company	406.00
Camera Shop of Hanover	79.00
Conway Associates	3,547.97
Dingee Machine	2,363.66
Dube, Mark C.	395.00
F W Webb	11.00
Fire Control Service	3.90
Fitts, William H.	80.00
Fluerry's Small Engine	380.00
G & S Equipment, Inc	386.70
Garrow, Mary Jean	.52
Grafton Sullivan Forest	24.00
Granite State Electric	221.82
Hinckley, R. E.	790.68
Johnson & Dix Fuel Corporation	1,284.11
Johnson, R. N.	964.59
Kibby Equipment, Inc	92.52
Meriden Deli Mart	22.54
Mt Ascutney Fire Repeater Association	315.00
New England Telephone	667.24
NH Electric Coop	898.04
NH State Firemen's Association	165.00
NH State Treasurer	280.76
Northcountry Equipment	98.74
Ossipee Mountain Electronics	3,574.79
Osterlund Electric	70.29
Petrolane Gas	2,253.36
Powers Country Store	86.54
Rand, John	10.30
Rand, John - Fire Warden	633.00
Rinkers Communication	110.00
SAS Auto Parts	141.97
Station House Supply	1,846.19
Thayer, Doug	98.00
Town of Windsor	2,793.00
Upper Valley Regional Emergency Services Assoc	50.00
Wilson Tire	1,404.94
	26,688.22

HIGHWAYS, STREETS, BRIDGES

Class V Highways (detailed breakdown follows this section)	179,932.28
Block Grant (detailed breakdown follows this section)	63,740.00
	243,672.28

TRANSFER STATION TICKETS

City of Claremont	4,000.00	
		4,000.00

RECYLCING

Bleazard, Donna	40.60	
Cable, William E.	38.70	
Cote & Rene Lumber	262.12	
Duval Trucking	150.00	
Gallagher, William	210.00	
Pinkson-Burke, Pat	25.00	
Thompson, Richard	51.00	
Wightman, Nancy	236.95	
		1,014.37

SEPTAGE

Claremont, City of	1,417.00	
		1,417.00

HEALTH DEPARTMENT

NH Health Officers Association	10.00	
		10.00

ANIMAL CONTROL

Catherine Cooper	139.50	
Bernice F. Johnson	2.00	
Kenneth N. Staples	55.00	
Wheeler & Clark	102.66	
		299.16

VISITING NURSE ASSOCIATION

Visiting Nurses Association	2,400.00	
		2,400.00

COMMUNITY YOUTH ADVOCATE

Community Youth Advocate	2,500.00	
		2,500.00

SULLIVAN COUNTY HOSPICE

Sullivan County Hospice	250.00	
		250.00

WHEELS AROUND WINDSOR

Wheels Around Windsor	900.00	
		900.00

GENERAL ASSISTANCE

Connecticut Valley Electric	121.00	
Natinal City Mortgage Company	560.00	
Stone, Charlie	550.00	
		1,231.00

PARKS AND RECREATION (CREA)

Cornish Fair Association	3,750.00	
		3,750.00

PATRIOTIC PURPOSES (Memorial Day)

Arthur Bailey	15.00	
Rock, John	53.73	
		68.73

CONSERVATION COMMISSION

Jacquier, Audrey	13.34	
NH Association of Conservation Commissions	225.00	
Poor, Rickey	24.50	
Seidel, Ros	48.21	
White, John	12.60	
Upper Valley Land Trust	25.00	
		348.65

INTEREST - TAX ANTICIPATION NOTE

BankEast	19,540.90	
		19,540.90

PUBLIC LIBRARY FUND

George Stowell Library	6,880.00	
		6,880.00

CONSERVATION COMMISSION FUND

Appropriation	3,000.00	
Current Use Penalty	1,291.98	
Balance of Town Appropriation	276.35	
		4,568.33

POLICE CAPITAL RESERVE FUND

Trustee of Trust Funds	3,000.00	
		3,000.00

HIGHWAY CAPITAL RESERVE FUND

Trustee of Trust Funds	15,000.00	
		15,000.00

FIRE CAPITAL RESERVE FUND

Trustee of Trust Funds	10,000.00
	10,000.00

ARTICLES

1990 Article 9: Revised Zoning Ordinance	
UVLSC	161.50
	161.50
1990 Article 10: Space Committee	
Charles Metz	400.00
	400.00
1990 Article 15: Wetland Tax Maps	
Ecosystem Management Consultants	70.00
Town and Country Copies	41.00
Wayne McCutcheon Associates	50.00
John White	14.00
Fran Haugen	75.00
	250.00
Article 9: Highway Department Radios	
R&R Communications	3,643.50
	3,643.50
Article 10: Highway Department Culvert Steamer	
Donbeck Sales	2,718.88
	2,718.88
Article 11: Fire Department Water Tank	
Dingee Machine	6,984.65
	6,984.65
Article 12: Remove Hazardous Waste	
Laidlaw Environmental Services	5,459.50
NH State Treasurer	50.00
	5,509.50
Article 13: Audit Town Books	
Plodzik & Sanderson	4,025.00
	4,025.00
Article 14: Slectmen's Office Copier	
Xerox Corporation	2,325.00
	2,325.00
Actual Town Expenditures Total	543,550.30
County	249,363.00
School	<u>1,079,109.00</u>
Grand Total	1,872,022.30

BLOCK GRANT 1991

	Payroll	Hired Equipment	Supplies
Harold Morse	\$ 6,798.40		
Thomas Spaulding	5,280.00		
Charles DeAngelis, Jr.	5,700.00		
Cecil LaClair	5,280.00		
Raymond Eastman	3,850.32		
Andrew Kuhre	2,019.84		
Arthur Hunt	1,912.80		
Michael Duval	694.32		
Blacktop, Inc		1,116.15	15,185.76
Burtco			1,431.20
Duval Trucking		1,025.00	
Guest, Edna			3,300.00
Kibby Equipment			1,034.82
Lebanon Crushed Stone			75.34
MacLeay, Don		960.00	
Morse, Harold		1,445.00	
Porter Equipment		6,631.05	
	\$ 31,535.68	\$ 11,177.20	\$ 21,027.12

Appropriation: \$ 63,740.00

Expended: 63,740.00

Balance -0-

HIGHWAY - CLASS V MAINTENANCE - 1991

	Payroll	Hired Equipment	Supplies	Gas Oil & Fuel	Repair & Maintenance	Asphalt & Tar	Chloride & Salt	Sand & Gravel	Buildings
Harold A. Morse	20,929.36	1,674.00							
Thomas Spaulding	14,740.00								
Charles P. DeAngelas, Jr.	15,670.25								
Cecil A. LaClair	14,357.20								
Raymond Eastman	4,678.77								
Arthur F. Hunt	4,953.37								
Andrew L. Kuhre	820.56				186.55				
Daniel LaClair	1,704.24								
Harold Morse, Jr	1,451.76								
Casey Jones	236.70								
Michael Duval	126.24								
ABC Radiator									
Agway, Inc.				2,272.38					
Agway Energy Products				9,731.65					
Allard's Rental		337.47							
Azko Salt Inc.							767.46		
A & M Automotive Parts, Inc			378.17		447.11				
B-B Chain Co.			736.90		1,655.50				
Benware, Edward		4,000.00							
Blacktop, Inc.						9,544.67			
Burtco			1,755.61						
Cheever Tire			2,058.40						
Claremont Chemicals			101.19	87.23			1,488.80		
Dingee, Larry					474.76				
Donbeck Sales			243.79		1,000.00				
Ed's Equipment					1,528.52				
Eserky's Hardware			4.00		6,737.15				
Fleury's Small Engine Repair			140.50		352.50				
FW Webb								242.68	
Guest, Edna								3,600.00	
G & F Chemical Toilets		1,028.70							
G & S Equipment					160.00				
Granite State Electric			221.89						
R. C. Hazellon					3,543.39				
Jarvis, Victor P. Co.								5,876.50	
Johnson, Conan A.									116.18
Johnson Oil Company				740.28					

Johnson, R.N.	56.20			292.78			
Jordan-Milton Machinery							
Johnson & Dix Fuel Corp			1,091.97				
Kibby Equipment	379.13			3,389.78		197.35	43.70
Lambert Supply Company	124.45						
Lebanon Crushed Stone						75.50	
Maynard Auto Supply							
MacLeay, Don	258.25		764.28	1,093.41			
McSwain, Jim		560.00				5,176.00	
Merriam-Graves Corp.	399.36			143.99			
Milton & Jewell, Inc				713.06			
Morse, Harold Jr				370.00			
M & M Equipment		1,050.00					
N. C. Marro				635.92			324.94
NH Electric Coop	551.58			39.55			
NH State Treasurer				25.00			
New England Telephone	390.88						
North Country Equipment	64.89			561.11			
Osterlund Electric							920.84
Penn-Hampshire Lubricants							
Petrolane			773.00				
Porter Equipment			899.42				
Powers Country Store		5,940.00					
Power Up Lubricants	282.02			45.14			
R & R Communications							
Redwater Lumber	98.00			1,048.18			
Reynolds and Sons, Inc	216.32			3,882.18			459.54
Road Agent Association	20.00						
Rockingham Electrical							32.65
Ron's Fixit Shop							
Sabil & Sons				9.60			
Southworth-Milton, Inc				45.00			
Stacey's Fuel and Lumber				617.83			
Sullivan, Fred	150.00						9.50
Townline Equipment							
Tracey, Bruce			248.97	618.00			
Twin State Gravel		711.75					
Unifirst Corp.						633.78	
Totals	79,668.45	15,301.92	17,199.18	29,616.01	9,544.67	2,453.61	2,150.03

BALANCE SHEET GENERAL FUND TOWN OF CORNISH, NEW HAMPSHIRE

December 31, 1991

ASSETS

Cash—Checking Account	306,169
Savings Account—Yield Taxes	4,881
Certificate of Deposit—Yield Taxes	22,215
Petty Cash	100
Uncollected Property Taxes	309,381
Uncollected Resident Taxes	4,390
Uncollected Land Use Taxes	2,768
Uncollected Yield Taxes	148
Allowance for Refunds & Abatements	— 5,612
Unredeemed Taxes	77,520
Due from Cemetery Funds	223
Due from Scholarship Funds	700
	<hr/>
TOTAL ASSETS	722,883
	<hr/> <hr/>

LIABILITIES AND FUND BALANCE

Due to School Department	604,109
Due to Conservation Commission Fund	3,924
Yield Tax Escrow Deposits	27,096
Fund Balance :	
Reserved for Encumbrances	15,772
Undesignated	71,982
	<hr/>
TOTAL LIABILITIES AND FUND BALANCE	722,883
	<hr/> <hr/>

SUMMARY INVENTORY OF VALUATION

Tax Year 1991

Value of Land Only:	Acres	1991 Assessed Valuation
Current Use (at Current Use Values)	18,825.97	\$ 815,820.00
Residential	7,682.92	33,119,121.00
Commercial/Industrial	42.35	228,900.00
Total of Taxable Land	26,578.24	34,163,841.00
Value of Buildings Only:		
Residential		45,561,450.00
Manufactured Housing as defined in RSA 674:31		84,600.00
Commercial/Industrial		0
Total of Taxable Buildings		45,646,050.00
Public Utilities		
Electric		1,655,141.00
Valuation Before Exemptions:		81,465,032.00
Blind Exemption - 3		45,000.00
Elderly Exemptions - 24		340,000.00
Total Dollar Amount of Exemptions		385,000.00
Net Valuation on which the Tax Rate is Computed		81,080,032.00

UTILITY SUMMARY

Central VT PS Corp.	87,812.00
Conn. Valley Electric Co.	394,505.00
Granite State Electric Co.	95,350.00
NH Electric Co-op Inc.	614,975.00
New England Power	462,499.00
Total	1,655,141.00

CURRENT USE REPORT

	Acres Granted in Prior Years	Acres Granted in For 1991	Total Number of Acres
Farm Land	1,965.82	95.14	2,060.96
Forest Land	12,902.13	1,086.25	13,988.38
Wild Land	2,186.22	479.21	2,665.43
Wetland	103.20	8.00	111.20
Total number of acres exempted under Current Use			18,825.97
Total number of acres taken out of current use during year			2

TAX RATE COMPUTATION 1991

Total Town Appropriations	\$ 546,891.00
Deduct Total Revenues and Credits	<u>272,898.00</u>
Net Town Appropriations	273,993.00
Add Net School Tax Assessment(s)	1,079,109.00
Add County Tax Assessment	<u>249,363.00</u>
Total of Town, School and County	1,602,465.00
Deduct Total Business Profits Tax Reimbursement	33,401.00
Add War & Sevice Credits	13,500.00
Add Overlay	<u>30,118.00</u>
Property Taxes to be Raised	1,612,682.00

Proof of Tax Rate Computations:

Valuation \$81,080,032.00 times Tax Rate \$19.89 = \$1,612,682.00

Tax Commitment Analysis:

Property Taxes to be Raised	\$ 1,612,682.00
Deduct War Service Credits	<u>13,500.00</u>
Total Commitment	\$ 1,599,182.00

War Service Credits:

Disabled Veterans	1@\$1,400.00	\$ 1,400.00
All Others	<u>121@\$100.00</u>	<u>12,100.00</u>
Total	122	13,500.00

TAX RATE BREAKDOWN

Tax Rates	1990	1991
Town	\$ 3.90	3.82
County	2.75	3.03
School District	<u>11.63</u>	<u>13.04</u>
Municipal Tax Rate	\$18.28	\$ 19.89

TAX RATE VALUATION

Local Assessed Valuation	\$81,080,032.00
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TAX COLLECTOR'S REPORT
Janet McFaul, Tax Collector
March 12, 1991 to December 31, 1991

	1991	1990
Uncollected Taxes Beginning of Fiscal Year		
Property Taxes		197,036.58
Resident Taxes		2,090.00
Land Use Change Tax		2,768.00
Yield Taxes		0
Plus Taxes committed to Collector		
Property Taxes	1,602,499.11	
Resident Taxes	10,410.00	
Land Use Change Tax	3,967.94	
Yield Taxes	3,252.24	
Plus Added Taxes		
Property Taxes	4,820.82	
Land Use Change		1,200.00
Plus Overpayments		
a/c Property Taxes	182.21	
Plus Interest on Delinquent Taxes	301.90	57.68
Plus Penalties on Resident Taxes	22.00	38.00
TOTAL TO BE ACCOUNTED FOR	1,625,456.22	203,190.26
Less Remitted to Treasurer		
Property Taxes	1,292,734.21	196,796.45
Resident Taxes	7,810.00	300.00
Land Use Change Tax	3,967.94	1,200.00
Yield Taxes	3,104.61	
Redeemed Tax		
Interest on Taxes	301.90	57.68
Penalties on Resident Tax	22.00	38.00
Less Abatements Made During Year		
Property Taxes	5,386.82	240.13
Uncollected Taxes End of Fiscal Year		
Property Taxes	309,381.11	0
Resident Taxes	2,600.00	1,790.00
Land Use Change Tax	0	2,768.00
Yield Tax	147.63	0
TOTAL ACCOUNTED FOR	1,625,456.22	203,190.26

SUMMARY OF TAX SALES ACCOUNTS

Fiscal Year Ended December 31, 1991

-Debits-

Tax Sales on Account of Levies of Previous Years

	1990	1989	Prior
--	------	------	-------

Balance of Unredeemed Taxes-			
Beginning of Fiscal Year:		61,938.75	15,581.53
Taxes Sold to Town During			
Current Fiscal Year:			
Interest Collected After Sale			
Redemption Costs (Costs)			
(Fees)			

TOTAL DEBITS

-Credits-

Remittances to Treasure

During Year:

Redemptions		33,730.82	
Interest After Sale			
Cost After Sale			
Abatements During Year			
Unredeemed Taxes End of Year	61,938.75	15,581.53	

TOTAL CREDITS

SUMMARY OF TAX SALE ACCOUNTS TO OTHER PURCHASERS

Fiscal Year Ended December 31, 1991

-Debits-

Levies of Tax Sale Accounts to Others

	1990	1989	Prior
--	------	------	-------

Balance of Unredeemed Taxes			
Beginning of Fiscal Year:			
Taxes sold to Others			
During Fiscal Year			
Interest Collected After Sale			
Redemption Cost: (interest)			
(Fees)			

TOTAL DEBITS

-Credits-

Remittance to Purchasers

During Fiscal year:

Redemptions			
Interest After Sale			
Cost After Sale			
Unredeemed Taxes End of Year			

TOTAL CREDITS

UNREDEEMED TAXES FROM TAX SALES

December 31, 1991

	1990	1989
Frank Ackerman	1,673.14	604.54
George & Joyce Aldrich		1,001.47
Atkinson/Davis	81.14	126.28
Raymond and Irene Clough	74.48	
Raymond and Irene Clough	1,821.03	
Frances S. Eastman	1,914.05	
Jerry and Karen Eastman	46.55	
John M. Ferland	199.74	
Freeport Development	280.07	
Freeport Development	1,525.04	
Freeport Development	960.50	
Freeport Development	604.72	
Freeport Development	372.44	
David and Elizabeth Gilmore	27.55	
Everett Jr and Laurie A. Gray	1,786.43	
Greater New England		735.38
Greater New England		266.90
Greater New England		1,009.58
Paul J. Hamilton	85.06	
Wayne C. Jr and Elizabeth Hart	231.09	
Eugene and Judith Hopper	2,557.58	1,687.28
Robert and Virginia Ingalls		264.89
Milton P. and Josephine Jewell	2,914.93	
Milton P. and Josephine Jewell	1,067.33	
Milton P. and Josephine Jewell	714.50	
Charles R. Johnson	457.86	
Donald and Lea LaClair	2,665.69	1,889.72
Land East Corporation	24.30	28.18
Thomas R. and Karen M. LaPlante	496.66	377.22
William S. and Lorraine J. Lewis	1,536.98	1,410.78
Charles C. Martineck and Hillard Einbinder	1,351.26	
Charles C. Martineck and Hillard Einbinder	525.27	
James J. Jr and Carol McSwain	2,274.63	2,202.26
Douglas M. McClay	559.43	244.90
Nancy Mc Coy	1,388.49	
Nancy Mc Coy	418.50	1,832.77
Patrick J. Milcendean	2,309.11	
Harold Morse Sr & Jr	2,359.89	
Joseph H. and Diane L. Muller	2,278.41	
North Woodlands		320.19
William and Monica Novak	455.49	224.39

	1990	1989
Ehrland L. and Maria M. Oldenburg	1,191.49	
Betty A. Parry	590.56	
Cyril N. and Marinda L. Patterson	1,222.18	
Caroline W. Reed	2,786.24	
Joe E. and Nancy E. Saltmarsh	631.96	
Robert J. and Lorraine J. Shambo	1,145.91	
Charles and Sheila M. Stone	2,257.97	
Charles and Sheila M. Stone	1,823.00	
Charles and Sheila M. Stone	2,642.36	
Charles and Sheila M. Stone	3,609.73	
Charles and Sheila M. Stone	1,798.44	
Charles and Sheila M. Stone	439.08	
Charles and Sheila M. Stone	703.71	
Penny Therrien		296.13
Christopher and Caroline Tilghman	1,882.58	
Mary West	1,174.18	990.89
Laura White		67.78
TOTAL	61,938.73	15,581.53

I hereby certify that the above list showing the name and amount due from each taxpayer for unredeemed taxes on account of the levies of 1989 and 1990, as of December 31, 1991 is correct to the best of my knowledge and belief.

Janet McFaul,
Tax Collector

REPORT OF TRUST FUNDS, TOWN OF CORNISH, NH December 31, 1991

Date	Name	Purpose of	New Funds		Beginning	Received	Expended	Ending
Created	of Fund	Trust Fund	Principal	Created	Balance			Balance
Var.	Perpet Care	Cemetaries	\$37,691.98	\$ 500.00	\$ 39,928.12	\$ 6,541.70	\$ 2,918.55	\$ 43,551.27
1902	Bearman, C.	Guide Brds	AllianceSec.	1,173.06	4,205.14	361.56		4,566.70
1909	Foss, J.	Flags/Upkp	AllianceSec.	1,731.40	4,392.62	394.35	600.00	4,186.93
1889	Foss/Kimbl	Aid to Poor	AllianceSec.	5,096.04	6,059.58	642.82	633.63	6,068.77
1971	Kenney, MJ	Aid/Elderly	CltSvgBnk	4,000.00	6,180.36	830.33	300.00	6,710.69
1902	Mercer, Wm	Aid/Edc'n	Alnc/Fleet	13,214.61	27,733.01	2,691.28	2,850.00	27,574.29
1898	PubSchFund	Schools	Alliance Sec.	418.28	438.90	47.54		486.44
1917	StowellLib	Library	Fleet/Norstar	500 00}		311.88}		
			AllianceSec.	5,897.15}	1,059.59	194.67}	1,059.59	938.38
			CltSvgBnk	4,500.00}		431.83}		
1984	VetMem'l	Mem'lUpKp	500.00		364.97	76.74		441.71
1987	CmshWelf	Aid/Needy	CltSvgBnk	3,518.54	1,122.67	415.03		1,537.70
1942	Sanderson	ChildCemUpk	Alliance Sec.	1,248.67	57.19	45.61		102.80
<hr/>								
1979	School Building Fund	CSB/Fleet	4,000.00	1,000.00	5,273.69	316.03		6,589.72
1986	Block Grant	CltSvgBnk	25,804.00		35,135.39	1,726.34		36,861.73
		Total	29,804.00	1,000.00	40,409.08	2,042.37		43,451.45
<hr/>								
1982	New Police Cruiser	CltSvgBnk	0.00	3,000.00	2,104.63	262.94		5,367.57
1967	New Heavy Equip.(Hwy)	CltSvgBnk	15,000.00	15,000.00	22,973.60	2,140.68		40,114.28
1970	Fire Truck	CltSvgBnk	40,000.00	10,000.00	50,958.28	4,039.99		60,998.27
1985	Appraisal Fund	CltSvgBnk	0.00		2,809.34	234.13		3,043.47
1991	New Cemetery Perpetual Care Funds:		LeBlanc, May	\$250	Comings			
			Cole, Junius	\$250	Child			

The information contained in this report is complete and correct, to the best of our knowledge and belief.

Barbara Rawson
Audrey M. Jacquier
Shirley Sullivan

SCHEDULE OF TOWN PROPERTY

As of December 31, 1991

Description

Town Hall, Lands and Buildings	192,100
Furniture and Equipment	7,000
Library, Land and Building	48,450
Furniture and Equipment	10,000
Police Department Equipment	20,000
Fire Department, Lands and Buildings	146,900
Equipment	222,000
Highway Department, Lands and Buildings	32,000
Equipment	252,000
Materials and Supplies	10,000
Selectmen's Office and Library	149,000
Furniture and Equipment	11,000
Meeting House, Flat, Land and Buildings	175,100
CREA Land and Buildings	108,950
School, Land and Buildings	1,465,250
Contents	171,400

All Lands & Buildings acquired through Tax Collector's Deeds, and Other:

Hodgdon Lot	5,900
Woodlot on Skyline Drive	24,150
Butman Lot	13,250
Recycling Center	33,750
Cemeteries, Vault, Hearse House	5,000
Fire Pond, School Street	1,150
Jackson Road Gravel Pit	9,300
Fire Pond on Town House Road	2,500
Dwight Wood Lot	44,200

TOTAL	\$ 3,160,350
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TOWN OF CORNISH TREASURER'S REPORT

Fiscal Year Ended December 31, 1991

1991 Reconciliation — Checking Account

Balance 12/31/90	\$ 125,509.58
Add Receipts	<u>3,236,694.18</u>
Total Available	3,362,203.76
Less Payments During Year	<u>3,056,034.58</u>
Balance 12/31/91	306,169.18
Balance Per Bank Statement 12/31/91	402,312.35
Add Deposits in Transit	49,059.16
Less Outstanding Checks	<u>145,202.33</u>
Balance Per Checkbook 12/31/91	\$ 306,169.18

1991 Reconciliation — Timber Tax Escrow Account

Balance 12/31/90	\$ 24,881.85
Add Receipts	<u>2,214.58</u>
Balance 12/31/91	27,096.43

Special Funds In Custody of Treasurer

	Balance 12/31/90	Add Receipts	Less Disbursements	Balance 12/31/91
Police Dept Save Acct	264.24	271.35	-0-	535.59
Fire Dept Save Acct	457.97	25.44	-0-	483.41
Fire Dept Hazard Mat	190.75	10.59	-0-	201.34
Conservation Comm				
Savings Account	208.60	2,063.45	1,750.00	522.05
Cert of Deposit #1	10,578.80	1,783.47	-0-	12,362.27
Cert of Deposit #2	12,175.35	899.18	-0-	13,074.53
CREA Savings Acct	12,449.98	77,365.08	82,128.68	7,686.38
Rodney Palmer Fund	10,491.30	800.87	-0-	11,292.17

Dan Poor, Town Treasurer

TOWN CLERK'S 1991 REPORT

1998 Motor Vehicle registrations issued	\$	105,482.45
296 Dog Licenses issued		1,416.00
Dog Penalties		42.00
Dog Fines		30.00
Marriage licenses sold		550.00
Landfill tickets sold		2,110.00
Checklist sold		36.00
Maps sold/ copier use		3.00
Cornish Town Histories		25.00
Fish and Game		1,229.50
Filing Fee		10.00
<hr/>		
TOTAL	\$	110,933.95
Total monies paid to Town Treasurer	\$	110,933.95

Respectfully submitted,
Catherine A. Cooper, Town Clerk

CORNISH PLANNING BOARD

1991 Report

1991 has been a very busy year for the Planning Board. We had spent a great deal of time updating the Zoning Ordinance in 1990 and the proposed amendments were voted down at Town Meeting in March of 1991. Thus we proceeded to do further work on the amendments throughout 1991 in order to have it on the ballot for March of 1992. Many meetings were held with members of the ZBA, the Conservation Commission, Selectmen, and residents of Cornish to get as much input from the people as possible in rewriting the ordinance for 1992. We would like to thank all those who attended these meetings for their invaluable assistance in giving us an understanding for what Cornish Residents would like to see in the Zoning Ordinance. The Upper Valley Lake Sunapee Council also provided assistance in this endeavor.

This coming year we hope to bring our subdivision and nonresidential site plan review regulations up-to-date as well as work on developing driveway regulations. We will also be looking at developing more opportunities for larger business than is currently allowed in the proposed amended zoning ordinance and where these might be located in Cornish.

The Planning Board had a rather slow year as far as subdivisions, annexations, and nonresidential site plan review was concerned. A list of actions which received final approval is below.

1991 ACTIONS

Nonresidential Site Plan Review

George Edson, Two Town House
Apartments, School Street

Minor Subdivisions

Arthur & Beatrice Bailey, Town
House Road
Littell Property Trust, Littell Road
Frederick L. Hier, Loveoy Hill

Annexations

Tertia Zapletal, Deming Road
Clara Weld, Route 12A
Littell Property Trust, Littell Road

Peter Storrs, Chairman
Anne Hier, Secretary
Cheston Newbold, Selectman
John Hammond
Jack Rock

Dan Poor, Vice Chairman
Gary Chilton
Kathi Osterlund, Alternate
Richard Heim, Alternate

THE FINANCE COMMITTEE

1991 Report

The Finance Committee has had an unremarkable year. There has been little for us to question due to the keen efforts of the various departments to keep within their finely tuned budgets. As a Town, we are aware of the troubled economy and the need to keep a watchful eye on our tax dollars.

The Committee has been spending time with the Selectmen, discussing alternative reporting methods to make the budget more comprehensible as it's printed in the Town Report. They are happy to have the input and we are gaining a greater appreciation for the difficulty involved, due to state requirements for municipal financial reporting.

We were sorry to lose two very diligent members this year. Louis Haas and Susan Chandler have given so much of their time to the Town and their serious attention as Finance Committee members was invaluable. We thank them sincerely for their many years as leaders of this committee.

Merilynn Bourne Chilton
Wilbur Overman
Robert Jaarsma

William Caterino
Alan Penfold
Bob Bulkeley

ZONING BOARD OF ADJUSTMENT

1991 Report

The Zoning Board of Adjustment met the second Thursday of every month as business demanded. The Board also continued to meet with the Planning Board to help refine the amended Zoning Ordinance that is being presented at this year's Town Meeting. The members of this Board feel this version of the Ordinance better reflects a consensus within the community than last year's and hope the majority of townspeople agree.

The Board approved six (6) special exceptions and two (2) variances during 1991.

Karim Chichakly, Chairman
Prue Dennis, Secretary
Keith Beardslee
Sally Stiles, Alternate

Caroline Storrs, Vice-Chair
William Balch, Clerk
David Wood, Alternate
Eric Webb, Alternate

TOWN OFFICE SPACE NEEDS COMMITTEE

1991 Report

At the March 1991 Town Meeting, a vote was passed requesting that the 1992 Town Meeting have placed before it, a proposal for new Town Office space. The committee worked during 1991 to put together that proposal as follows:

The proposed space would involve an addition to the Cornish Town Hall consisting of 2,500 square feet. Included in that space would be a large general office, a smaller private office, a police office with secure storage, a walk in vault, and a small meeting room.

The voters will be asked to approve a bond issue of \$160,000. The committee has done extensive work at estimating the cost of the proposal either contracted by an outside general contractor or as a town coordinated project with much work sub-contracted out.

If the bond issue is passed in the affirmative, then the committee will obtain firm quotes on the project done each of the two ways. The facts and figures will be given to the Selectmen who will make the final determination as to how the project is to be carried out. It is expected that construction would begin in September of 1992.

George Edson, Chairman
Merilyn Chilton
Alan Penfold

Ginger Atwater
Fran Hills
Fran Weld

Bill Balch
David Kibbie

CEMETERY DEPARTMENT

1991 Report

Summer of 1991 saw the removal of the stone wall at Child Cemetery and a new road constructed coming out of the Cemetery which will ease maintenance and be a safer access to the cemetery. We would like to thank Harold and the crew for their assistance in completing these two jobs. The new picket fences at the Trinity and Cornish Flat Cemeteries were completed this year.

Because the Cemetery Department does not wish to offend anyone we will not remove flowers, pots, flags etc. before October 1st with the exception of dead and unattended plants. Please have anything you wish to save picked up by October 1.

John Rock, Sexton

SUPERVISORS OF THE CHECKLIST

1991 Report

The year 1991 was a very busy year for the Supervisors of the Checklist. Update meetings started in January in readiness for the Cornish School District and Town Meetings.

Meetings were held between April and August to carry out the verification process and another to delete names of those who failed to re-register.

A change of party session was held on December 5th, which is required prior to the Presidential Primary Election, to be held February 18, 1992.

Checklists were posted prior to all meetings and notices published. Supervisors corrected all checklists and the card file used by selectmen. The master copy was kept up to date with names deleted and new voters added.

A total of 890 road addresses were gotten and added to the voter list. A total of 125 letters were mailed to registered voters who failed to re-register during the 10 year verification process required under the provisions of RSA 654-38 of the N.H. Election laws.

Other letters were mailed to people who had moved and other address changes made.

Fifty-one names were added to the list and 122 names deleted. Eleven of those names were due to the death of Cornish residents, four were name changes due to marriage, and the rest because registered voters failed to re-register during the ten-year verification process.

All changes were not only added to checklists and card file, but were given to Walter Gobin to enter into a computer list, which he so ably does for the Town of Cornish at a minimal cost to tax payers.

Ruth Rollins, chairman
Leland E. Atwood
Robin C. Monette

CORNISH HISTORIC DISTRICT COMMISSION

1991 Report

In 1991 the Historic District Commission continued to study the possibility of proposing the formation of a small historic district centered around the Saint Gaudens National Historic Site. Such a district could encompass the areas of the former Cornish Colony depicted on Cornish tax maps 1,2,7 and 8. A questionnaire will be circulated to taxpayers in these areas to determine their interest in the establishment of an historic district. If they are interested, meetings will be held to ask residents for assistance in establishing acceptable guidelines. Only with the interest and support of persons directly affected will the commission consider proposing such a district to the voters of Cornish. There are openings for two more members of this Commission. Please contact the Selectmen if you are interested in serving.

Anthony Neidecker
Caroline Storrs
John White

Nancy Newbold
John Dryfhout, Alternate
David Monette, Alternate

ALTERNATIVE ENERGY COMMITTEE

1991 REPORT

This committee was formed as a result of a motion made at the Town Meeting in March 1991. The motion as passed made way to establish an Alternative Energy Committee, an ad hoc committee whose responsibilities were to:

1. Obtain information and be available to answer questions from Cornish voters concerning Solar/Wind Property Tax Exemptions.
2. Submit the question of Solar/Wind Property Tax Exemptions to the Selectmen to be placed on the 1992 Cornish Ballot.

After one year of research and feedback from Cornish voters we submit the following:

In response to concerns about our environment and the energy crisis, in 1975 the State of New Hampshire adopted RSA 72:62 and RSA 72:66. These statutes allow us to adopt, under RSA 72:63 and RSA 72:67, exemptions from property taxes for persons owning real property which is equipped with Solar Heating/Cooling and/or Wind Powered Energy Systems respectively.

Our review of the Wind Energy Exemption determined that Wind Powered Systems were not being assessed and that wind power generation is not practical in the Connecticut River Valley. Therefore, we voted not to place an article on the ballot concerning a Wind Energy Exemption.

In Cornish prior to 1990, Solar Heating Systems did not create an additional tax burden because they were not being assessed.

The spirit and intent of this Solar Energy Tax Exemption is to:

1. Reduce our dependence on foreign and/or domestic oil
2. Promote a clean environment and the use of renewable forms of energy
3. Not penalize those property owners that have homes equipped with Solar Heating/Cooling Systems.

The article as drafted by the committee and reviewed by town council is as follows:

"Shall we adopt the provisions of RSA 72:62 for a property tax exemption on real property equipped with a solar energy heating/cooling system which exemption shall be in an amount of 100% of the assessed value of said system not to exceed \$12,000?"

Those in favor of the article will vote "yes" and those opposed will vote "no".

In effect, upon application and approval by the Board of Selectmen and given that this exemption were adopted there would be no assessment for Solar Water and or Solar Space Heating Systems under \$12,000 of assessed value.

We need to make clear that this exemption would not encourage the proliferation of Solar Energy Systems on its' own merits due to its' financial impracticality.

From the research data we have compiled using 1990 statistics, given:

1. The passing of this Solar Energy Exemption
2. That all homeowners found to be eligible applied for the exemption
3. And that the Selectmen approved the exemption for all those who were eligible

This would mean that for every \$100,000 of property value a property owner would pay an additional \$0.55 (55 cents).

The Application for Exemption as specified by RSA 72:64 is as follows:

I. On or before April fifteenth of the year in which an exemption is claimed, a person qualified for the exemption under RSA 72:62 shall file an application for the exemption with the selectmen or assessors. The selectmen or assessors shall have an application form prepared, to be signed by the applicant under penalty of perjury, which shows that the applicant is qualified for the exemption. Please refer to RSA 72:64 for further detail concerning application procedures.

Upon our review for granting a Solar Energy Exemption we recommend that the assessor specifically mention any solar contributions to property values when property is being assessed to simplify any grey areas that might exist, for both the selectmen and property owner.

On March 10th 1992 Town Meeting Day, we have scheduled the Granite State Electric Mobile Unit to be available for Cornish residents. This service provided by Granite State Electric will help to explain reasons for encouraging Solar Energy Exemptions, the promotion of renewable, non-polluting forms of energy and energy efficiency.

A fact sheet concerning this exemption will be available on Town meeting Day to help inform voters prior to voting. We thank all those who participated in our monthly meetings, the Selectmen, and the students, faculty, and staff of the Cornish School.

Respectfully submitted,

Greg Levesque, Chairperson
Bill Cable, Secretary
Peter Decatur

UPPER VALLEY LAKE SUNAPEE COUNCIL

1991 Report

Throughout 1991 the Upper Valley Lake Sunapee Council continued to work with the Planning Board, Zoning Board of Adjustment, Conservation Commission and other interested citizens in drawing up amendments to Cornish Zoning Ordinance. These amendments will be presented to Cornish Residents at Town Meeting this year. The following is a summary of services provided by the Upper Valley Lake Sunapee Council.

Who We Are

There are nine Regional Planning Commissions in New Hampshire and 12 in Vermont. Like the others, the Upper Valley Lake Sunapee Council is a private non-profit corporation enabled by state legislation. Our organization consists of the following people:

Board of Directors: Each member town is entitled to at least two members on the Board of Directors. This Board is the Upper Valley Lake Sunapee Council, and approves the annual work program and budget.

Executive Committee: Most of the authority for overseeing day to day operations of UVLSC has been delegated to this Committee, made up of members of the Board of Directors. The Executive Committee meets monthly.

Staff: There are seven full-time and three part-time staff members. The full-time staff include four planners, two community development specialists, and a secretary/receptionist. The part-time staff include a bookkeeper, map/graphics person, and another planner.

Where The Money Goes

Most of the money comes from five major sources: dues, federal community development funds ("CDBG"), the states of New Hampshire and Vermont, local technical assistance via contracts with member communities, and transportation planning. Overall, your dues support just over one-fifth of our operation. For each dollar of dues, we obtain nearly four dollars of additional funding which we use for services to the region.

Where the money goes is simple: people. We invest most of the money in our staff, buying brains, education, and experience. The rest pays for an office, telephones, small computers, and mapping equipment - the basics necessary for people to do the job.

What We Do

Overall, our duties fall into two categories:

- Provide services to member Towns
- Address regional issues

Services to Towns

- **Questions:** We spend a lot of time on the telephone, at meetings, and in our office answering questions about planning issues, based on our cumulative experience and expertise.
- **Answers:** We provide detailed answers to detailed questions. Examples include reviewing an ordinance, providing a linkage to a state or federal program, reviewing a proposed development project, explaining how certain aspects of planning usually works, investigating what is appropriate for a given situation, exploring alternative solutions for a particular problem.
- **Information:** in addition to staff expertise, we maintain a library of pertinent planning information. We are a US Census data affiliate.
- **In-Depth Support:** we do transportation planning, master plans, ordinances, natural resource planning, capital improvement programs, impact fee studies for large projects, and other special studies of many sorts. A number of towns also take advantage of our circuit rider program. Usually, we must charge in addition to dues for support in depth, to meet our expenses and break even. This type of support is available only to member towns. We do not do any work for private companies or individuals. These services are available at far less cost than comparable expertise from a private consulting firm.

Regional Issues

- We also provide a forum for regional issues. Currently we are working regionally on transportation planning, community development, economic development, solid waste, hazardous waste, and studies related to Lake Sunapee and the Connecticut River. We are almost always able to support these efforts with state funds and/or special grants. Some of the state funding does vary depending on how much local support we have via dues.

Additional Areas of Special Expertise

- **Transportation Planning** - Regional transportation planning is at the top of the list of regional concerns and priorities. We are working with member towns, the New Hampshire Department of Transportation, and the Vermont Agency of Transportation to assure that local and regional concerns are heard and addressed.
- **Community Development** - UVLSC administers Community Development Block Grant programs for member communities in New Hampshire. We also prepare grant applications to obtain funding under this program.
- **GIS - Geographic Information Systems** - We work with a number of member towns to provide maps and analyses for Master Plans, utilities, and special land evaluation studies.
- **Environmental Planning** - Includes solid waste and water quality planning
- **Land Preservation** - Support and cooperation with area land preservation efforts.

J. Cheston Newbold and Charles Shurcliff,
Cornish Representatives

CONSERVATION COMMISSION

1991 Report

The Conservation Commission continues to pursue its goals to protect the natural resources of Cornish and to support environmental education.

This year the central focus of our efforts has been to lay the groundwork for the systematic management and protection of our valued wetlands. The first step in this direction was to delineate the wetlands, to differentiate them according to type and to map them in a comprehensive and usable format. This task was formidable since accuracy depended on all adjunctive maps (road, tax, soil, topographic) being of the same scale and current. We want to thank Alan Penfold for his help in this regard. After much technical collaboration and effort we have a finished product that includes a wetlands map and other overlay maps that are essential for the monitoring of these resources.

The second phase of our wetland protection plan was to develop our expertise in the area of wetland evaluation. Toward this end the CCC sponsored a well attended summer workshop conducted Rick Van de Poll of Keene State College. This led to the formation of a subcommittee of the CCC to focus exclusively on wetland identification and analysis. This group consists of CCC members and interested citizens, all of whom attended the workshop. The group is in the process of developing the technical skills and knowledge base necessary to evaluate the ecology of Cornish wetlands. This expertise will serve the Town well in the face of increasing challenges to the integrity of these rare resources.

This year also represents the culmination of a special long term project of the CCC. The Cornish Recreation and Education Area dedication was held on October 12th complete with free hot air balloon rides. Between 1983 and 1991 this area, consisting of 76 acres of woodland, fields and wetlands was transformed into a community park with a baseball diamond, a soccer field and a nature area, including a walking trail with footbridge (please see the CREA report for further details).

The CCC continues to pursue its other conservation roles. The Commission has reviewed several dredge and fill applications this year and welcomes requests for assistance in evaluating the environmental impact of any particular project.

In collaboration with The Upper Valley Land Trust we continue to monitor the Town's conservation easements and we have plans to develop more extensive profiles on these properties to make monitoring more effective.

Green Up Week was a success this year thanks to the participation of the Boy Scouts who helped organize the effort and provided a pancake breakfast to launch the campaign. We also appreciate the efforts of everyone who helped with this important yearly project.

The CCC has provided input and support for the efforts of the Planning Board and the ZBA to revise the zoning ordinance in Cornish. One result is that future restrictions on land use will be guided by overlays of natural resources that must be protected, e.g. wetlands and aquifers, rather than by arbitrary districting.

On a regional level, we continue to participate in the activities of the Connecticut River Resource Commission in its efforts to coordinate plans for managing the natural resources of the Connecticut River basin. The Connecticut River is an extraordinary resource that Cornish has a stake in preserving for future generations.

The 1991 Conservation Award (the 9th annual) was presented to the Fitch family for their diverse and consistent tradition of conservation practices associated with the management of the Fitch Farm. This was the first time that a Conservation Commission Award was given to a family rather than to an individual and was richly deserved.

This has been a very active and productive year for the Conservation Commission. There is much important work ahead. We need and welcome your help as volunteers for special projects of the Commission. Your interest and participation in the work of the CCC is highly valued and appreciated.

Respectfully submitted

Orville Fitch
Ros Seidel, Chairperson
Rae Melloh
Ricky Poor

Joe Saginor
Peter Lynch
John White
Mike Yatsevitch

CONSERVATION COMMISSION

Financial Report 1991

Cash on Hand 12/31/90	\$ 22,962.75
Income : 1991 Appropriation	3,000.00
Interest	1,746.10
Withdrawals	<u>(1,750.00)</u>
Balance on Hand 12/31/91	25,958.85
Due from General Fund	<u>3,923.58</u>
Fund Balance 12/31/91	29,882.43

Rodney Palmer Fund

Cash on Hand 12/31/90	10,491.30
Interest	<u>800.87</u>
Balance on Hand 12/31/91	11,292.17

CORNISH POLICE DEPARTMENT

1991 Report

1991 was another year of change for the Cornish Police Department. For the first time ever Cornish and Windsor have a mutual aid agreement in their police departments. This varies from other agreements with area towns because of state line jurisdiction. We also updated our agreements with Claremont and Plainfield in 1991. We, the town of Cornish, have reason to thank these towns because they know that the times that they can help us will likely outnumber the times that we can help them yet they enter into these agreements quite willingly.

Another big change not yet here at the close of 1991 but which will have been made by the time this is in print is our dispatch service. It took many meetings with Chief Prozzo of the Claremont Police Department to put the complete agreement together, but the end result will benefit the Town and Police Department. By putting our dispatch in the Claremont Police Department we are able to get services that are unavailable from a private dispatch service. Valley Dispatch has given Cornish great service for many years but changing times have made it more important to have more specialized service available,

1991 seemed to be a very busy year for deer jacking in Cornish. In past years I have stressed that without the help of the people we cannot do our job effectively. This was proven to be true in August and September. After answering several calls to the Dingleton Hill area "we" finally apprehended two subjects illegally taking deer. The NH Fish and Game have expressed their thanks for this cooperation as it is difficult for them to be in these locations at these hours.

Again in 1991, the number of calls for service from the public increased. The amount of paper work and time involved in the calls varies but I can say that all calls must be documented in one way or another. And some require several hours of work to resolve. This takes a lot of time and is putting a burden on the department. The amount of time required to run the department has come close to the numbers set by the state to require a full-time certified person. It appears that in 1992 the hours could exceed the amount allowed by the state.

Respectfully submitted,
Chief Philip (Joe) Osgood

POLICE CALLS IN 1991

POLICE INFORMATION REQUEST OFFICER	203	DOG/ANIMAL COMPLAINT	51
CRIMINAL MISCHIEF DISTURBING PEACE	67	ASSIST FIRE DEPARTMENT	7
ASSIST MOTORIST	6	OPEN DOOR/WINDOW	2
MOTOR VEHICLE COMPLAINT	38	ASSIST OTHER POLICE DEPARTMENTS	12
DOMESTIC/ASSAULT	15	BURGLARY/THEFT	29
M.V. ACCIDENTS NO INJURIES	49	SERVE PAPERWORK MESSAGE	26
M.V. ACCIDENT WITH INJURIES	7	OFF ROAD VEHICLE COMPLAINT	5
M.V. ACCIDENT FATAL	1	SUICIDE/HOMICIDE UNTIMELY DEATH	1
ALARMS	33	<u>1991 TOTAL 552</u>	

CORNISH FIRE DEPARTMENT

1991 Report

Your fire department had a change in command in October. John Rand, after six years as chief, resigned due to work commitments. The thirty-three members of the department thank him for the time and dedication he gave willingly during his tenure as our chief, and we wish him luck in his future endeavors. The Selectmen appointed Assistant Chief Michael Monette to the chief's position, and the firefighters elected Lawrence Dingee to the position of assistant chief.

A flagpole was erected at Engine #1 Station, in memory of Lt. Randall Kenyon for his years of dedicated service to the department.

The following members received acknowledgments for years of service in 1991:

Elbert (Tim) Bannister - 25 yrs.

Robert Rice - 20 yrs.

David Wood - 20 yrs.

William Fitts - 15 yrs.

Nathan Cass - 15 yrs.

Michael Monette - 15 yrs.

Lawrence Dingee - 10 yrs.

The firefighters meet and train twice monthly to stay prepared for today's ever-changing firefighting challenges. With fire prevention being our goal, the inspection team has been busy assisting residents who are building new homes or installing wood stoves with proper procedures to assure safe accomplishments. Feel free to call if you have any questions or concerns about a project you are doing or considering.

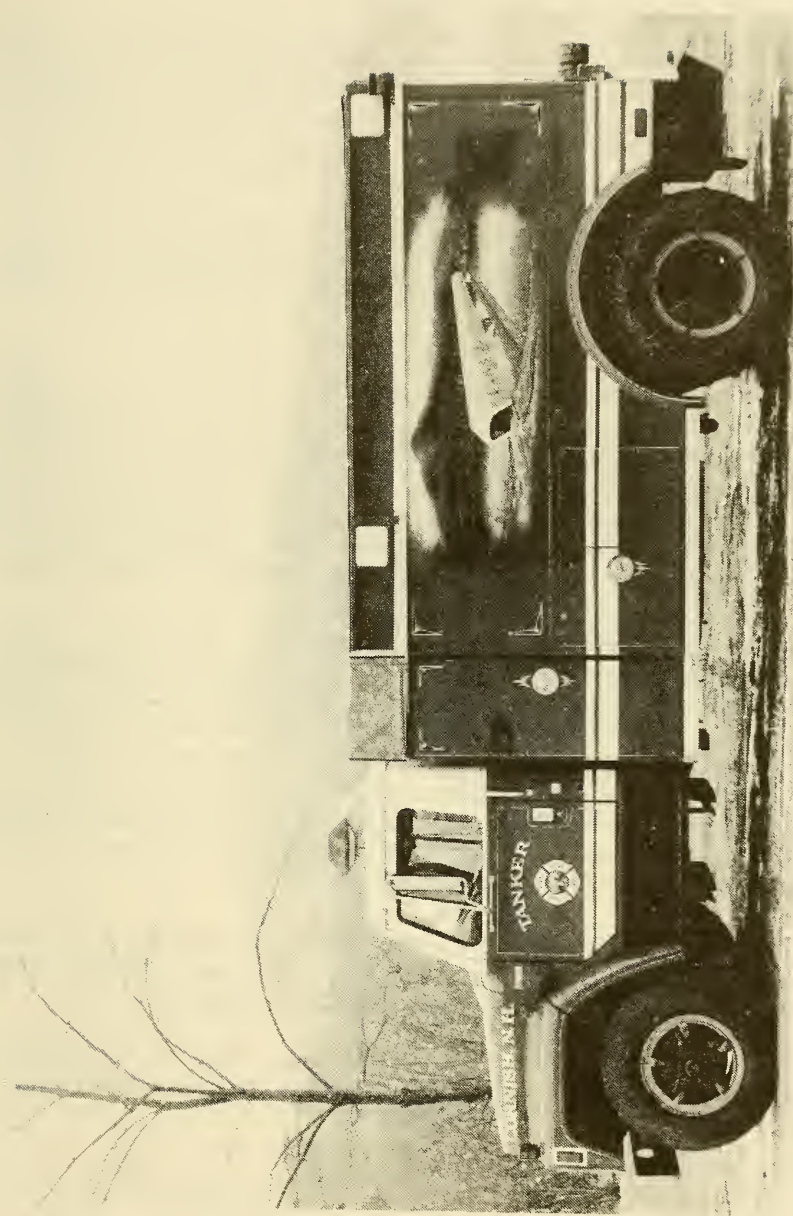
The 1981 tanker-truck has been completely refurbished with a new tank and body by Dingee Machine Company, and should bring the town many more years of service. A special thanks goes to the Cornish Firefighters Association for their donation of \$ 9,000 towards this project.

Please remember to change the batteries in your smoke detectors. Also please remember to obtain a permit for your incinerator, or if you are planning to do any open burning.

The Department responded to a total of 101 calls in 1991 as follows :

MUTUAL AID TO:		Water Rescue Assists	4
Claremont	5	Power Lines Down	12
Windsor	9	Oil Spills	1
Plainfield	4	School Alarms	2
Meriden	6	Saint Gaudens Alarms	7
Ascutney	<u>1</u>	Private Alarms	2
TOTAL	25	Smoke Investigations	5
		Public Assists	3
OTHER CALLS:		Unattended Bums	4
Structure Fires	2	Cornish Fair Grounds	3
Chimney Fires	10	Smoke in Covered Bridge	<u>2</u>
Car Fires	2	TOTAL	76
Brush & Grass Fires	5		
Automobile Accidents	12		

Respectfully Submitted,
Michael Monette, Fire Chief



TANKED UP : Cornish's old tanker gets a new tank and body, thanks to Dingee Machine Company

TOWN FOREST FIRE WARDEN AND STATE FOREST RANGER 1991 Report

1991 was a very dry and busy year for the New Hampshire Forest Fire Service as well as local fire departments due to our increase in the number of fires. Our three major causes of fire in 1991 were non-permit, children and smoking materials. 450 wildland fires in New Hampshire burned approximately 150 acres for an average fire size of one-third acre.

Primarily, the local fire department is responsible for extinguishing these fires. Keeping the average fire size this small is a tribute to early detection by citizens, our fire tower lookout system and the quick response of our trained local fire departments.

In every municipality, there is a Forest Fire Warden and several Deputy Wardens that are responsible for directing suppression action on wildland fires, working with other fire department members under the direction of the N.H. Forest Fire Service to make sure that all fire department members are properly trained and equipped for suppressing wildland fires. Forest Fire Wardens and Deputy Wardens receive specialized training each year, presented by the N.H. Forest Fire Service, to keep their skill level and knowledge of forest fire laws up to date.

The local Warden and selected Deputy Wardens are also responsible for issuing burning permits for any open burning that is to be done in their community. In New Hampshire, any open burning, except when the ground is completely covered with snow, requires a written fire permit prior to lighting the fire. Before doing any open burning, it is recommended that you contact your local fire department to see if a permit is required and to save the community the cost of sending fire equipment on a false alarm. Any person violating the permit law (RSA 224:27) shall be guilty of a misdemeanor.

Please help your local Warden and fire department by requesting a fire permit before kindling a fire, be understanding if they tell you it is not a safe day to burn and help keep New Hampshire green! Thank you for being fire safe.

Robert D. Nelson, Chief, Forest Protection
Michael D. Monette, Forest Fire Warden

CORNISH RESCUE SQUAD

1991 Report

The all-volunteer Cornish Rescue Squad is completing its 17th year of service to the residents of Cornish and Plainfield. This year we responded to 102 emergency calls in the 2 towns.

This past spring we put our new rescue boat into service. With a larger number of people using the Connecticut River for recreational purposes, our boat has already been called to respond to several river situations.

Through your generosity during our Fall fund raising campaign we are in the process of equipping our members with full protective clothing. This clothing will reduce the risk of injury to Squad personnel during hazardous rescues.

We are continuing to update our communications equipment and our dispatch service. This ensures that critical information is readily available during an emergency situation.

Because the Cornish Rescue Squad remains committed to providing the best care possible, continuing education and training remain a top priority for the Squad. Our members invest long hours to maintain certification and to keep up with the latest developments in emergency medical care. We thank you for helping us meet these goals.

The Cornish Rescue Squad wishes you all the best in the coming year. as always, we hope you will not have need of our service, but if you do, please call us first so that we may help you as quickly as possible. Our emergency number is 675-2221.

Jeffery Katchen, President
Cornish Rescue Squad

CORNISH RECYCLING CENTER RELOCATION COMMITTEE 1991 Report

The Recycling Center Relocation Committee was formed in response to a mandate issued at the 1991 Town Meeting to determine whether to relocate the Recycling Center to a central location in town.

It was clear that there is a growing need to recycle our solid waste now and in the foreseeable future. After studying the various issues involved, the committee is in favor of the concept of a centrally located recycling center that would be near the school. That location would not only increase and facilitate recycling but would help educate our young people on the ever-increasing necessity of recycling our waste products.

The committee felt that any recommendation it made should be with an eye towards maximizing recycling while minimizing costs. One simple way to accomplish this would be to encourage all the private refuse haulers in Cornish to offer recycling pick-up, as one hauler in town already does. As tipping fees escalate, the haulers will find this to be an increasingly profitable approach. If all haulers took recyclables, it would certainly be less costly for the Town by reducing the size requirements of the recycling facilities.

Six sites were investigated as potential locations for a centrally-located recycling center. All are on Town land and all are near the Elementary School. Each site presents problems ranging from economic to political, many of which could be overcome with time and more study.

In studying whether to relocate the recycling center, the committee has raised several questions and feels that it would be in the Town's best interest to conduct further study of the following topics:

- 1) How the cost of private pick-up could be reduced by the collection of main-stream recyclables,
- 2) How the private pick-up of recyclables would reduce the size and cost of the recycling center,
- 3) Economical ways to set up a centrally located recycling center,
- 4) Selection of the most ideal site to maximize education and convenience,
- 5) New uses of the existing Center, i.e. : collection of "fringe" recyclables (batteries, oil, magazines, etc.), storage for Swap Shop type recycling....

Richard Thompson, Chairman
John Collins, Secretary
Bill Gallagher
Pat Pinkson-Burke

Bill Cable
Linda Fuerst
Louie Haas

CORNISH RECYCLING COMMITTEE

1991 REPORT

The oldest volunteer-run recycling center in NH

The Center continued to expand and adapt to community needs with the construction of a new shed and a comprehensive survey of recycling issues. The survey response was greater than previous queries, and conclusions indicated general satisfaction with center hours and location and an almost unanimous vote for an Up for Grabs Day and Swap Shop. Most were influenced by economic factors and the convictions of their school age children. Curbside recycling was an interesting option for many, especially for those who already have trash pickup. Composting has become increasingly popular. The committee extends its appreciation to the respondents who offered to volunteer at the Center and welcomes the community at large to "Do the Right Thing" and recycle in 1992.

The amount recycled in 1991 reached 26.83 tons. The Center processed 497 pounds of aluminum, 22,955 pounds of paper, cardboard and bags, 1,620 pounds of tin cans, 26,020 pounds of glass, 48 pounds of batteries, 2,520 pounds of plastic, and many deposit bottles and cans. This saved taxpayers a total of \$2,028 in tipping fees (\$78 per ton). In 1991 a total of \$422 was returned to the Town. Since 1977, total operating and maintenance costs totaled \$3,625, and during that period \$3,411 was returned to the general fund.

1991 Expenses:

Disposal costs (12 trips)	\$ 360.00
Bourdons (75 mattress bags)	56.25
Building/Maintenance (nails,lumber)	397.62
Education	
Brochures	35.50
Survey	25.60
Postage	156.60
EarthRight Membership	<u>25.00</u>
TOTAL	\$1056.57

1991 Income

Deposits	\$307.00
Aluminum	94.96
Glass	<u>20.00</u>
TOTAL (deposited in General Fund)	\$ 423.96

The Recycling Committee reminds recyclers that plastic, tin cans, scrap aluminum and glass need to be CLEAN. We are preparing a product for reuse, and must handle it accordingly. Newspapers must be tied with baling twine and magazines are not accepted. The Center is closed on Thanksgiving and Christmas weekends, and until plowed after snowstorms.

NH/VT SOLID WASTE PROJECT

1991 Report

The waste-to-energy plant and ash landfill contracted or operated by the New Hampshire/Vermont Solid Waste Project performed their function successfully again this past year. Several issues, however, have consumed a considerable amount of attention throughout the year. Among these have been the continuing shortage of district waste, contract negotiation talks with Wheelabrator Claremont L.P., and ongoing litigation between the Project and Kimball Chase, Pike Industries, and Caswell, Elchler and Hill.

The Project guaranteed to Wheelabrator Claremont L.P. 47,500 tons of solid waste in 1991, the minimum allowed under the present contract. We will deliver to the Wheelabrator facility just over 40,000 tons in 1991. The prime causes of this shortfall have been the deepening recession, increased commercial and residential recycling, and diversion of district trash to less expensive disposal sites.

In April, the Project and Wheelabrator, by mutual consent, decided to sit down and talk about specific changes in the existing contract. These talks have continued throughout the year. The major issues covered were the maximum and minimum levels of guaranteed annual tonnage, recycling credits and ash disposal. The service fee was also considered and there is now a proposal for a fixed fee for the remainder of the Contract. This fee would only be subject to CPI increases. The negotiating committee and Wheelabrator now have principles of agreement on these issues that will be addressed by the District and the Joint Committee early in 1992. The decision whether to alter the contract or not will come as a result of this examination.

The litigation between the Project and Kimball Chase, Pike Industries, and Caswell, Elchler and Hill is scheduled to go to trial on March 2, 1992. This case has been very complex and has lasted much longer than anticipated.

The planning and design of the second stage of the ash landfill is virtually complete. Final plans have been submitted to the N.H. Department of Environmental Services. During the design process it was determined that a Wetlands Permit would be required from both the Army Corps of Engineers and the N.H. Wetlands Board. The Corps of Engineers permit has been issued and the N.H. permit is expected in January 1992. Construction on the second stage is expected to begin in April of 1992.

During 1991, the operations of New Hampshire and Vermont municipal recycling facilities and Project operations have expanded. The major recycling facilities of Claremont, Meredith, and Sunapee have all expanded. Claremont has two vertical balers, and both Meredith and Sunapee built new storage

buildings. Plainfield is studying whether to continue their curbside contract for trash and recyclables or establish a user based transfer/recycling facility. During the Spring and Fall of 1991, Project programs included four tire pick ups for seven Project towns. Staff also helped to facilitate town marketing of used corrugated cardboard and magazines into local paper mills. Lastly, the Project's Household Battery program shipped 26 - 55 gallon drums of dry cell batteries collect both from municipal and retail drop-offs.

Solid Waste Planning has continued with several tasks. A project Materials Recovery Facility/Depot Sub-Committee was formed. A New Hampshire Goals Sub-Committee was formed. These committees should complete their work in early 1992 so that a District plan for all wastes and for all towns will be completed by Summer of 1992.

In November 1991, BFI closed its landfill in Rockingham, VT. By establishing a new transfer station, non-combustible by-pass waste is still able to be managed through BFI for disposal in Chicopee, MA. With ACT 78's required closing of all other Vermont lined landfills by July 1992, the Project will be looking at all options for noncombustible waste. Besides BFI, the landfills Waste USA, Sanco Consumat, and Windham Solid Waste District have been contacted. These options will be investigated in 1992.

Respectfully Submitted,

John Cook, Project Director
Louis Haas, Cornish Representative
Barbara Cieslicki, Alternate Representative

COMMUNITY YOUTH ADVOCATES, INC

1991 Report

Community Youth Advocates, Inc of Sullivan County has worked with a total of 14 youths from the town of Cornish for the Fiscal Year 1991 for a total of 32 hours. We have made available a Master's level counselor to all area school systems who is available on an as needed basis.

Community Youth Advocates also maintains a 24-hour crisis intervention service available to Sullivan County residents. The Hotline number is 543-0427.

Rodney A. Minckler
Assistant director

OVERSEER OF THE POOR

1991 Report

For the past years the people of Cornish do for the most part try to solve their own problems and this year was the same. The town's different organizations all work together to help out each other. Some of the aid given this year was all within the guidelines of the Town covering food, shelter, medical and utilities.

Katherine E. Kibbie, Overseer of the Poor

HEALTH DEPARTMENT

1991 Report

The Selectmen and Health Officer comprise the Board of Health. It is our job to assure that Cornish residents comply with state and local public health regulations.

With the economy in such a dither fellow Cornishites are struggling more than ever to find the resources to meet even minimum standards of compliance. As the cost of garbage removal escalates we've found an increasing number of illegal dumps popping up around town. With unemployment at a high funds are less available to repair faulty septic systems or even have functioning systems pumped. The number of cases ending up in attorneys' hands is growing. Though each case is unique, financial plight is most often the reason for non-compliance. Though necessary, it has been difficult to add to these families' burdens.

May 1992 lighten up!

Ginny Wood, for the Board of Health

WINDSOR REGIONAL HOME HEALTH AGENCY

1991 Report

Your Visiting Nurses and allied health staff have had a very busy year working with Cornish residents in their homes. Many more people are choosing home as the site of choice for recovering from illness or surgery. Many more are also choosing to die at home.

Our Board of Directors has been working for over two years with board members from other home health agencies to examine the feasibility of consolidating to broaden services and reduce health care costs. The Board voted in September to join forces with others under the name "Visiting Nurse Alliance of Vermont and New Hampshire". Very little change should be seen at the local level. Our staff and office will remain in Windsor. We will continue to do business as Windsor Regional Home Health Agency. Administrative functions will be centralized in White River Junction. We are anticipating an increasing availability of services 24 hours a day and are evaluating the development of private duty care regionally. We are excited at the prospect and think you'll benefit greatly from these changes.

Following is a statistical summary of our 1991 activity:

Visits	FY89	FY90	FY91
Windsor	2,387	2,701	3,109
West Windsor	110	220	352
Cornish	363	353	343
Other	<u>12</u>	<u>223</u>	<u>106</u>
	2,872	3,497	3,910

Because of the current economic crunch we are not asking for additional town funds. We've been fortunate to continue to receive donations to help subsidize care to those unable to fully pay for services.

We welcome your questions, concerns and input! Please give us a call at 674-6711.

Respectfully submitted,
Ginny Wood, Director

SULLIVAN COUNTY HOSPICE

1991 Report

Once again it is time to share with Sullivan County Hospice members what has happened in the past year.

Sullivan County Hospice continues to serve patients and their families who are dealing with terminal illness. We provide resources and educational opportunities to the community to learn more about the issues that arise when one confronts death. Since our program began serving patients in April 1985, we have been involved with 260 families. In 1991, 243 volunteer hours were spent serving 4 patients and their families in Cornish.

The Purpose of Sullivan County Hospice is to:

- Train and educate all volunteers to provide services to seriously or terminally ill patients and families in the home, hospital, or nursing facility.
- To train and educate all volunteers to work with families through the grief process.
- To offer a program which provides palliative care and supportive services for seriously or terminally ill patients and their families.
- To educate the general public about our program through speaking engagements, newspaper articles, and informational booths set up at various community functions.

Hospice referrals can be made by anyone: family members, physicians, neighbors, friends, or other service agencies. We receive referrals from Connecticut Valley Home Care, Inc. and discharge planners from area hospitals. Communication with these referral sources are vital to the patients we care for.

Both Sullivan County Hospice Board members and volunteers are committed to the goals and purposes stated in this report and it is this dedication that makes the program work. I am looking forward to our continued growth and progress.

Respectfully submitted,
Patricia Thompson, Director

WHEELS AROUND WINDSOR

1991 Report

Wheels Around Windsor, Inc. is a non-profit organization whose philosophy is: "To identify needs of older citizens and help find solutions for those needs without regard to race, creed, origin, color or ability to pay: to establish, maintain and nurture what is important in community services for people over sixty." We provide a home-like environment with nursing overview to 40 elderly residents, prepare and deliver hot or frozen dinners and cold supper meals to house-bound elderly citizens of Ascutney, Hartland, Reading, Windsor, West Windsor, and Weathersfield Bow in Vermont as well as Plainfield and Cornish, New Hampshire. We also provide Advocate assistance for Vermont and Federal benefit programs, local transportation, meal site for congregate meals, as well as provide space for RSVP, blood pressure clinics, foot clinics, flu clinics, distribution of government surplus food commodities, etc. In order to fund these services, we seek appropriations from the towns we serve, contract with the Council On Aging for Southeastern Vermont, solicit voluntary donations, and encourage endowments and bequests.

We have provided the following services to Senior citizens of the Cornish community :

357 hot, frozen and cold meals were delivered to 3 home bound individuals. Cost per meal @ 2.29 = \$817.53. (Although food costs increased 2.4% in 1991, we have maintained our per meal cost at 1990's figure by researching new purchasing resources.)

181 meals were served to 10 senior citizens from your community in our dining room at the congregate meal site. Cost per meal @ 2.29 = \$414.49.

We take pride in the services we provide and solicit assistance in maintaining your community's Senior citizen's independence and quality of life.

Nancy A. Worden, Administrator
Wheel Around Windsor, Inc.

Patricia H. Waite, R.N.
Administrator of Resident Care

GEORGE H. STOWELL FREE LIBRARY

1991 Report

The library has undergone some changes inside and out. The exterior trim has a new coat of paint and the cellar windows have been repaired thanks to a donation from Irene Palmer Norell. There is also money from Mrs. Norell in trust for purchase of science books for the library.

The library interior is sporting new bookshelves to house our growing collection of videos and children's books. The entire library collection continues to grow with monthly orders of new books, book donations from townspeople and Phillip Beutel of Colorado, and cash donations, most notably in memory of friends of the Fritz Hier family who have passed away this year.

In lieu of a fall booksale, used books have been on sale all year in the library basement. A steady stream of bargain hunters made this method as effective as the annual sale.

The children of Cornish helped make our summer reading program a great success. Twenty-three elementary school students participated in the State sponsored program. Also, a weekly, evening story-time for preschoolers was extremely popular. Thank you to all the guest readers and to the parents who brought their children to hear the stories.

The mini bookmobile has been on the road this year, bringing books to those in town who find it difficult to get to the library. Organizers Ginny Gage and Bernice Johnson, with a number of helpers, make home visits every fourth Tuesday to pick up and deliver library books. Persons interested in participating in or receiving this service should contact Ginny, Bernice, or the library.

The biggest thank you goes to all the volunteers who have worked at the library this year. They staff half of the hours during which the library is open. Thanks to the efforts of these volunteers, we have been able to serve more townspeople and circulate more books and materials than ever before.

Please come to the library and take advantage of this wonderful resource.

Kate Freeland, Librarian

1991 STATISTICS:

People:	3,305
Books:	4,599
Magazines:	327
Tapes:	1,183
Copier Users:	222

GEORGE H. STOWELL FREE LIBRARY

1991 Budget Report

INCOME FOR 1991:

Balance 12/31/90	\$ 40.83
Trust Funds	1,059.59
Town Funds	6,880.73
Interest	191.44
Book Fines	188.56
Book Sale	283.35
Fund Drive	600.00
Donations	
In Memory of Davis Pratt	100.00
In Memory of Wilfred Thomas	110.00
Irene Palmer Norell	<u>1,004.00</u>

TOTAL INCOME	\$ 10,458.50
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EXPENSES FOR 1991:	\$ <u>10,352.98</u>
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BALANCE 12/31/91	\$ 105.52
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INCOME FOR 1992 (ESTIMATED)

Balance 12/31/91	\$ 105.52
Trust Funds	1,000.00
Town Funds	<u>6,798.48</u>

TOTAL INCOME	\$ 7,904.00
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EXPENSES FOR 1992:	\$ 7,904.00
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APPROPRIATION NEEDED FROM THE TOWN	\$ 6,798.48
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SPIRIT COMMITTEE

1991 Report

The Town Spirit Committee turned its efforts this year toward the Meeting House. The project was a joint effort of the Meeting House Trustees, who paid for the top half of the building to be painted professionally, and the town, which supplied the paint and free labor for the scraping, priming and painting of the bottom half of the building. The inside of the Meeting House was also spruced up by the abundant and energetic volunteers.

The projects completed so far by the efforts of the generous towns people who have contributed time, muscle, expertise, skill and food are:

- 1988 - The exterior of the Town Hall and adjacent old schoolhouse
- 1989 - The exterior of the town sheds in the flat and landscaping around the sheds and library
- 1990 - Re-siding and painting of the school with tree planting at the school and in front of the Meetinghouse

Painting and stenciling (thanks to Polly Rand!) of the interior of the Town Hall

- 1991 - The interior and exterior of the Meetinghouse



Susan Chandler
Mark Dube
Nancy Newbold
Caroline Storrs

In the Spirit: Over 50 Cornish volunteers with buckets, brushes, ladders, and scrapers gave the Meetinghouse a much needed face lift - inside and out.

Photo By V. Colby



Up and Down, inside
and out : The Meeting
House gets repainted

Photos by V. Colby



CORNISH MEETINGHOUSE

1991 Report

The Cornish Meetinghouse had an outstanding "face lift" this past year. Over seventy-five volunteers worked a day on the building to paint all four sides up to the upper windows and also to paint the inside pew area. It was a tremendous effort, very much appreciated by the Trustees who operate yearly on a limited budget. Mark Dubey was able to finish the remainder of the outside so the exterior is completed.

All are welcome to use the building and a contract for payment and use of the building is available from the Selectmen or Trustees.

Caroline Storrs, Chairperson
 Susan Chandler, Secretary
 Robert LaClair, Vice Chairperson
 George Edson, Treasurer

Orville Fitch
 Mark Burgess
 John Dryhout, Honorary Trustee

CORNISH MEETINGHOUSE FINANCIAL REPORT 1991

INCOME:

Balance on Hand, 1/1/91	\$ 7,235.93
Interest Income	<u>345.36</u>
TOTAL	\$ 7,581.29

EXPENSES:

Electricity	\$ 153.89
Fuel Oil	151.21
Repairs	104.14
Yard & Maintenance	110.95
Paint Job	3,000.00
Miscellaneous	<u>10.00</u>
TOTAL	\$ 3,530.19

Balance on Hand, 1/1/92	\$ 4,051.10
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George L. Edson, Treasurer

THE CORNISH HISTORICAL SOCIETY

1991 Report

Our big project in 1991 was to publish the second edition to Hugh Wade's A Brief History of Cornish. This was accomplished under the direction of Jim Atkinson and is now available at \$22.50.

April 13, 1992 is the date of our next meeting. Jess and Louise Miller will present a slide show on "History and Life at Fort #4." Fort #4 played an important role in early Cornish History.

May 11, 1992 - Phyllis Hemphill will discuss her new book, Sally Thomas Servant Girl. This story is based on the life of a young woman who was servant to Daniel Chase.

June 8, 1992 - Suzanne Lupien, former Sculptor-in-Residence at Saint-Gaudens NHS, will discuss "Methods of Sculpturing."

The following items are available at the Town Clerk's Office and the Bittersweet Antiques Shop at Cornish Flat during regular business hours: The Cornish History reprint by William Child, General Jonathan Chase Revolutionary War Papers, Covered Bridge note paper, tiles, bumper stickers, postcards, paperweights, sterling silver and bronze medals, as well as a revised edition of A Brief History of Cornish by Hugh Wade.

Virginia Colby, President
Marie Stevens, Vice President
Bernice Johnson, Secretary
Jim Atkinson, Corresponding Secretary
Hannah Schad, Treasurer



Dr. Erastus Torrey of Cornish
Painted by Samuel F.B. Morse c. 1817
painting owned by Dartmouth College

Photo courtesy of Hood Museum

CORNISH RECREATION AND EDUCATION AREA 1991 Report

During the summer, improvements were made to the baseball field. The base pad areas, the pitcher's mound, and the batting areas were skinned of grass and filled with jock sand. This has made a safer and better looking field. Two "dugout" shelters for the players were also constructed. This effort was organized by John Poor of Cornish Boy Scout Troop 332. We thank him and the troop for their efforts in seeing this job completed. The dugouts served us very well as refreshment stands on our dedication day.

The major focus for the CREA committee this year was the planning for the dedication of the Cornish Recreation and Education Area on October 12, 1991. As part of the celebration, a booklet was published containing a history of the project, a financial report, dedications, and a map. These were distributed by volunteers to all Cornish residents. If you did not receive a copy, additional copies are available at the Town Offices.

The dedication celebration started at 1:00 PM and ended after dark. There were demonstration soccer games played by the Cornish Elementary School students, tours of the nature area guided by the fourth grade, an ultimate frisbee game, hot air balloon rides, a bonfire and the dedication of the athletic fields and the nature area. The celebration was attended by over two hundred Cornish residents of all ages.

Special thanks go to Harold Morse and his crew for helping with some maintenance chores and assisting with setting up for the dedication. Thanks also go to Barbara Homeyer for her help in preparing the CREA booklet, a task made manageable because of her expertise and assistance.

In closing, we would like to share with you the proclamation which was read at the CREA dedication.

Whereas a "community" is defined as a unified body of individuals living in a common location with mutual interests and undertaking cooperative ventures; and

Whereas in the collective opinion of its citizens and all other rational beings, Cornish is a town that both epitomizes that definition and occupies the approximate center of the known universe; and

Whereas recreation and the understanding and appreciation of our natural environment are highly valued pursuits; and

Whereas it is fitting that such a town as Cornish celebrate its sense of community by setting aside an area for the common benefit and enjoyment of those pursuits; and

Whereas with the purchase of the 76 acres of woodland, fields and wetlands on which we stand today, the town of Cornish secured an area with the potential for recreation and environmental education; and

Whereas throughout the period from 1981 to the present numerous Cornish citizens have generously given their time and financial support to develop that potential into reality, creating the baseball field, soccer field and nature studies area that surround us; now therefore be it

Declared that the Barker Soccer Field, Rodney Palmer Environmental Studies Area, and Queneau Baseball Field be publicly recognized as constituting the Cornish Recreation and Education Area; and be it further

Declared that this land be celebrated and enjoyed by all; at this dedication, in the years ahead, and by the generations that follow us.

Respectfully submitted,
Herrika W. Poor, Chair, CREA Committee



Plaques unveiled at CREA Dedication.

Photo By M. Fuerst

CORNISH FAIR ASSOCIATION, INC

1991 Report

Although 1991 was a tough year for some of the smaller fairs in New Hampshire, the Cornish Fair did very well. In spite of the somewhat gloomy economic outlook, and, even though our ticket sales were slightly less than 1990, we finished the year in the black. Our fiscal services to this and surrounding communities includes: \$7,389.71 paid in support of the 4-H clubs in the area; \$12,404.70 paid in prizes and premiums to the various animal shows, exhibits, and competitions; scholarships \$1,256.09; and \$2,824.84 in premiums to exhibitors of arts, crafts, etc., that were on display in the school. All bills are paid with sufficient reserves to carry us through the year. A new sheep barn was added this year with the help of the 4-H Leaders' Association. Various small improvements were made throughout the Fair Grounds, and quite a bit of work was done to the stone house and mobile-home adjacent to the Fair Ground. All in all we are proud of what was accomplished in 1991, and we look forward to the 1992 Cornish Fair with a great deal of enthusiasm.

Bob Bladen, President
Cornish Fair Association

REPRESENTATIVE BURLING

1990 Report

At the start of my fourth year in the legislature, I find it difficult to see where we are going, or how we will get there safely. The economic trials imposed upon the people of New Hampshire get worse, and the prognosis for recovery gets worse as well. We need to find real answers to the crisis brought on by our addiction to the real property tax, but in the legislature only a few are willing to discuss meaningful solutions. We need to find new ways to get our economy going, but really innovative concepts are pushed aside as untried or too novel. The budgetary benefits of the so-called Medicaid bailout are nearly miraculous, yet even they are significantly diminished by the fact that with \$350 million in Federal dollars in our pockets, we don't have to think hard about what will happen next. We're off the hook, and so think ourselves safe.

Of course, in reality, we aren't off the hook at all, and we will pay dearly if we fail to come up with a state policy for economic rebirth. I'm interested in looking at revisions in the corporate and partnership laws, as a way to make New Hampshire more competitive in attracting start-up businesses. I'm also interested in looking at the user tax credits against the interest and dividends tax, to achieve certain kinds of new capital investment in our state.

In Concord, I now serve on three committees; judiciary, state and federal, and the newly formed standing committee on economic development. I am an Assistant Minority leader, and I chair the civil subcommittee of judiciary. I have worked this past year on the committee to review the misdemeanor laws, and on the committee to rewrite the rape laws. I think the effort in both areas has produced good results, and I'm hopeful that what we have written will be passed into law.

I have introduced several bills this year; good ones, I think. The most important is the Omnibus Court Reorganization Bill, which makes many important and long overdue changes in the way our courts work (this was not the court consolidation bill, which I opposed). I have also introduced legislation calling for equal funding of the "Claremont School suit", a bill which would permit modification of the A.R.E.A. agreements between communities like Cornish and Claremont, and a bill further clarifying the "right to know law".

Thank you all for letting me continue to represent you. Should you desire to reach me, my home number is 675-6255, and my Concord number is 271-2136.

Respectfully submitted,
Peter Burling, Representative

REPRESENTATIVE MERLE SCHOTANUS

1991 Report

The 1991 legislative session was the toughest I have experienced in 4 terms as your representative. Budget battles overshadowed all other issues. I had the pleasure (?) to sit on the House-Senate conference committee on the budget which turned into a 24 day marathon in June to overcome a \$134 million gap between the house and senate versions of the spending plan. The problem was solved when it was discovered that New Hampshire could take advantage of a loophole in the federal medicaid laws and receive \$117 million. The final budget survived less than 90 days because expected summer revenues did not materialize. As a result, the governor was forced to find other ways to overcome a projected \$100 million revenue shortfall. Santa came early to New Hampshire when, as a result of a one day special legislative session in November, the state received an additional \$158 million federal medicaid reimbursement gift to help ease the state's fiscal woes. Although my time was mostly taken up with the appropriations committee duties, I was able to help repeal the class AA dam fees; resolve the SAU weighted vote problem, and obtain the final \$7 million funding segment for the Land Conservation Investment Program.

The federal medicaid budget bailout is expected to produce three significant outcomes in the 1992 session: first, a stable state budget during the election year; second, no help for municipal budgets, and finally, a loss of legislative political will to face up to the fiscal problems at both the state and municipal levels. With state revenues tied to the business cycle and town revenues dependent on the property tax we face two different sets of fiscal problems driven, for the most part, by an antiquated and inequitable tax policy. The state will face another fiscal crisis in 1993 because the federal medicaid money, which is now about 22% of the state revenue stream, will dry up. Add this to the possibility that the state will lose one or more pending lawsuits involving the business profits tax, dividends and interest tax, Seabrook property tax, and educational funding, and it becomes clear why the state's fiscal health is cause for worry. An income tax proposal aimed at easing municipal revenue problems will be debated in the '92 session but is not likely to get far. It is possible, however, that you might be asked to vote in the November election on a constitutional amendment which would guarantee that 75% of any revenue produced by an income tax would be returned to the cities and towns to reduce property taxes.

Reapportionment will reduce the county delegation from 16 to 14 members as a result of the 1990 census. Our legislative district will also see some changes. In November you will again vote for two representatives whose constituents reside in several different towns, but the districts will be reconfigured. Plainfield and Cornish will make up one district, while Grantham, Springfield, and Sunapee will constitute a second district. All five towns will make up yet a third district

which will be represented by one at-large representative. The county established a fiscal year budget in August, 1991, when the delegation adopted a \$14.6 million spending plan for fiscal year 1992 which resulted in a slight decrease in the county portion of your tax bill. The 1993 county budget should show a larger decrease in taxes because the county will have paid off the remaining \$1.3 million bond required to make the transition from a calendar to fiscal year.

Other than my involvement in House appropriations committee bills and a supplemental budget in the '92 session, I will co-sponsor a landmark bill to protect the Connecticut river under the New Hampshire rivers management program. I will also work to shore up funding for the state's agriculture inspection and forest protection programs, and again will seek additional funding for the board of tax and land appeals to provide timely due process to towns and tax payers in property tax appeals cases.

Representative Merle W. Schotanus; Grantham
863-1928 in Grantham, or 271-3165 in Concord

MARRIAGES REGISTERED IN THE TOWN OF CORNISH

For the Year Ending December 31, 1991

Date of Marriage	Name of Bridegroom	Residence	Name of Bride	Residence
03-16-91	Michael L. Duval	Cornish	Linda J. Batcher	Lebanon
04-27-91	Andrew G. St. Pierre	Claremont	Kristi M. Brothers	Cornish
05-11-91	Alan G. Smith	Charlestown	Jane M. Brodeur	Cornish
05-26-91	Geoffery Stevens	Cornish	Joan M. Small	Cornish
06-22-91	Peter J. Money	Brooklyn, NY	Lucinda H. Walker	Brooklyn, NY
07-07-91	David A. Childs Sr.	Cornish	Erma E. King	Cornish
07-27-91	Andrew J. Pandiani	Ivorytown, CT	Lynn M. Murray	Ivorytown, CT
08-24-91	Anthony R. Fontaine	Ascutney, VT	Kim Loretta Webb	Ascutney, VT
08-31-91	Scott A. Stowell	Las Vegas, NV	Joanne M. Agresta	Las Vegas, NV
09-14-91	John L. Merrihew Jr	Keeseville, NY	Kristin L. Fellows	Keeseville, NY
09-14-91	Andrew Jay Benton	Lebanon	Carolyn M. Morse	Cornish
09-21-91	Barry W. Luscombe	Clifton, VA	Jennifer Allen	Clifton, VA
09-28-91	Jamie E. Joyce	Cornish	Nichole Turner	Ascutney, VT
10-05-91	Gary Kleiman	Miami, FL	Chris Aliley	Miami, FL
10-13-91	David Kibbie	Cornish	Pamela J. Abbot	Cornish
12-24-91	Steven Wilkie	Cornish	Laura J. Strout	Cornish

I hearby certify that the above return is correct, according to the best of my knowledge and belief.

Catherine A. Cooper, Town Clerk

BIRTHS REGISTERED IN THE TOWN OF CORNISH

For the Year Ending December 31, 1991

Date of Birth	Place of Birth	Name of Child	Name of Father	Name of Mother
09-23-90	Hanover	Conrad Woodbury	Darren Woodbury	Patty Woodbury
01-03-91	Claremont	Catherine Elizabeth Cole	Glenn Cole	Vickie Cole
01-14-91	Hanover	Rosalie Jane Lipfert	Frederick Lipfert	Annabelle Cone
01-17-91	Lebanon	Johanna Christin Ruppertsberger	Ernest Ruppertsberger	Birgit Ruppert
03-01-91	Claremont	Daniel Roger Palmer	William Palmer	Nelly Palmer
04-28-91	Hanover	Daniel Arthur Gilbert	Harvey Gilbert	Shirley Gilbert
05-07-91	Hanover	Nicole Christin Annis	Robert Annis II	Pamela Annis
05-21-91	Hanover	Amira Alexandra Chichakly	Karim Chichakly	Virginia Atwater
06-15-91	Hanover	Lisa Nicole Gauvin	Steven Gauvin	Christina Gauvin
06-28-91	Hanover	Gwendolyn Pauline Tetrick	Carl Tetrick	Mary Masters
07-15-91	Hanover	Jonathan Mark Bailey	John Bailey	Lisa Bailey
09-04-91	Claremont	Travis Corey Putnam	Scott Putnam	Karen Putnam
09-18-91	Hanover	Travis Woodbury	Darren Woodbury	Patty Woodbury
10-25-91	Lebanon	Sean Michael Thenholm	Michael Thenholm	Heidi Thenholm

I hearby certify that the above return is correct, according to the best of my knowledge and belief.

Catherine A. Cooper, Town Clerk

DEATHS REGISTERED IN THE TOWN OF CORNISH

For the Year Ending December 31, 1991

Date of Death	Place of Death	Name of Deceased	Name of Father	Name of Mother
01-29-91	Claremont, NH	Menna D. Suffer	Cardoz Davies	Dorothy Wigley
02-02-91	Venice, FL	May Alice LeBlanc	Adelard Gregoire	Imelda Hache
04-16-91	Claremont, NH	Jean A. Williams	Herbert D. Williams	Evelyn E. Ellis
05-01-91	Claremont, NH	Madeline Charles	David Busineau	Mary E. Gilligan
06-13-91	Claremont, NH	Clifton Parkinson	Norman A. Parkinson	Alice M. Parker
06-15-91	Windsor, VT	Dwight Comings Wood		
07-06-91	Claremont, NH	William P. Dow	Prentice G. Dow	Nora Smith
07-30-91	Unity, NH	Ernest Joseph Ploff		
08-07-91	Chester, DE	Lawrence M. Hall		
08-23-91	Unity, NH	Agnes Gardner		
10-01-91	Windsor, VT	Leroy Hillard	Joseph Hillard	Florence Emery
10-10-91	Claremont, NH	Mary Catherine Maslin	Leo Patrick Russell	Mary Grace Miller
11-01-91	Lebanon, NH	Shane Edward Johnson	Edward Johnson	Leigh Koffman
11-07-91	Windsor, VT	William Dawson Gersumky	William J. Gersumky	Dorothy Dawson
11-19-91	Unity, NH	Perley L. Moulton		Ada (unknown)
12-20-91	Ascutney, VT	Lester A. Northnagle Jr.	Lester A. Northnagle	Edith Plumb
12-31-91	Cornish	Whittemore Littell		

I hereby certify that the above return is correct, according to the best of my knowledge and belief.

Catherine A. Cooper, Town Clerk



**REPORT OF
CORNISH SCHOOL DISTRICT
FOR THE
YEAR
1991 - 1992**

REPORT OF
CORNISH SCHOOL DISTRICT
FOR THE
YEAR

1990 - 1991

OFFICERS AND PERSONNEL OF THE SCHOOL DISTRICT

Clerk	Kathryn Patterson
Treasurer	Brent Edgerton
Moderator	George Edson
Auditors	Plodzick & Sanderson

SCHOOL BOARD MEMBERS

Nicole Saginor	Term Expires 1992
Sue Chandler	Term Expires 1992
Ray Evans	Term Expires 1993
Joan Baillargeon	Term Expires 1994
Brenda Jordan	Term Expires 1994

TEACHERS

Tim Luce	Principal
Susan Russo	Kindergarten
Linda Coolidge (1/2)	Grade 1/2 Combination
Rita Luce (1/2)	Grade 1/2 Combination
Michelle Brooks	Grade 1
Christine Halik	Grade 2
Caroline Storrs	Grade 3/4 Combination
Ruth Schneider	Grade 3
Linda Fuerst	Grade 4
Ruth Cassidy	Grade 5-6 Language Arts
Ruth Little	Grade 7-8 Language Arts
Sandra Platt	Science
Richard Ohlweiler	Math
Sharon Oszajca	Resource Room Teacher
Christine Hawkins	Art
Jan Ranney	Physical Education
Theresa Hunnewell	Chapter I 3 days per week
Jennifer Porter	Music 1 day per week
Nancy Gibbs	Guidance 2 days per week

STAFF

Dale O'Connor	Secretary
Kathryn Patterson	Librarian
Ilisa Pinkson-Burke	Nurse
Donald Stammers	Custodian
Robert Shambo	Part-time custodian
Norma Garcia	Lunch Manager
Laura White	Lunch Assistant
Cheryl Ryan	Special-Ed Aide
Lois Fitts	School Aide
Nancy Wightman	Chapter I Aide
Maureen Clancy	Chapter I Aide
Kathi Osterlund	Classroom Aide & lunch aide

SCHOOL ADMINISTRATION UNIT 6

Dr. Karen A. Angello	Superintendent
Mary A. Bell	Assistant Superintendent
John P. Aubin	Business Administrator
Carmen Young	Director of Special Education
Debra Lafko	Administrative Assistant
Carol L. Carbee	Administrative Assistant
Ann Dieter	Benefits & Payroll Coordinator
Dorothy Richmond	Benefits & Payroll Clerk
Pamela Joslin	Receptionist/Administrative Asst.
Donald Johnson	Building Technician

REPORT OF THE CORNISH SCHOOL BOARD

This year's school district meeting will be the first in twenty years that Jill Edson is not seated with the Board to conduct the meeting. Jill stepped down this year to assume the Directorship of Adult Education for the Claremont School District. To state that Jill's leadership on the Board will be missed is an obvious understatement, as the entire community joins us in expressing our appreciation for her dedication and sense of community service.

District Meeting will not be conducted without the leadership of an Edson, however, as George Edson takes over as School district Moderator. He was elected last March to replace Peter Burling, to whom we also owe our gratitude for ably conducting these meetings for the past eighteen years.

Despite continued budgetary restrictions due to a growing school population and shrinking revenues, the voters of the Cornish School District continue to indicate that they recognize and appreciate the fine educational environment which continues to exist in Cornish. This year's meeting presents us with new challenges and opportunities, including a warrant article to decide whether to withdraw from the existing area agreement with Claremont for high school tuition students, a regional high school proposal encompassing four Vermont towns and Cornish, and monetary articles to determine funding for art, music, physical education, guidance, and extra curricular activities.

We thank you all for your continued interest in and support of the Cornish Educational Program, especially in these tough economic times.

Ray Evans, Chairman
Joan Baillargeon, Vice-Chairman
Brenda Jordan, Secretary
Nicole Saginor
Susan Chandler

**SUPERINTENDENT'S REPORT
CORNISH ELEMENTARY SCHOOL
March 7, 1992**

This has been a year of challenge for the Cornish School Board. Members of the Board have contributed a number of hours to listen to staff and community and weighing what they heard in designing the 1992-1993 budget. They had a significant challenge this year in balancing the needs of the students with those of the taxpayers. The Cornish community has given years of effort in building school programs that would provide quality education for students. The Board and staff have attempted to maintain that quality in the 1992-1993 budget. They recognize that you have given a great deal to bring Cornish Elementary School to a high quality level and they support maintaining that level.

We all have a mutual responsibility to provide for our students. It is only through our shared commitment that we can provide an education that will prepare our students for the challenges and opportunities of the future. The school improvement goals are directed toward identifying the outcomes that need to be achieved and the tools for reaching those outcomes, the curriculum and instruction. We need to measure our progress toward effecting positive change and continued success for our students.

As a community, you are faced with many decisions. The economic concerns are very significant this year as well as the economic future for the students. You are reviewing options for secondary schooling. You will be deciding what educational programs you can support in the elementary school. You as a community are weighing community and student needs. Each of you will be giving great thought to your decisions as you have done so in the past. We all recognize there are no easy decisions when they impact our students.

I very much appreciate the support you have given to the school. You are a caring community and it is that caring for the students and for each other that will bring you together to meet the challenge of preparing for 1992-1993. Thank you for your continued support.

Respectfully submitted,
Karen S. Angello, Ph.D.
Superintendent of School Administrative Unit #6

REPORT OF THE ASSISTANT SUPERINTENDENT

The community of Cornish continues to support the education of their students as evidenced by last year's district meeting where they reinstated dollars for materials and staff. Elected officials, staff and administration continue to weigh the same decisions as last year. How do you balance the needs of the taxpayer and those of the students? Throughout these difficult budget discussions, spending and the quality of education received are foremost in everyone's minds.

The decrease in revenue and assessment dollars make budget reduction an impossible task. Mandated costs in special education, personnel and tuition account for three-quarters of the proposed increase.

Enrollment in grades K-8 has reached 223 students, while 61 students have been tuitioned to four local high schools. Concern over high school attendance led the school board to join with Claremont and Unity to discuss the AREA contract. These discussions consumed spring and summer months with no resolution that was acceptable to all parties. As a result, the Cornish Board has brought the decision to you, the taxpayers and parents.

The Cornish School staff and parent volunteers have continued to provide varied, stimulating learning experiences for all students. The PTO and newly formed sports group have filled a void resulting from last year's budget reductions.

The staff and parents continue to move forward in school improvement through the Building Leadership Team. Target areas of assessment and enrichment continue to be discussed and new ideas implemented.

I am pleased to have the opportunity to work with the people of Cornish and their children.

Mary A. Bell
Assistant Superintendent

PRINCIPAL'S REPORT

In an effort to constantly do better, our school has continued in the School Improvement Process based on effective schools research. This process involves compiling information each year relative to the performance of the school in several different areas. This information is then analyzed by a committee of staff, Board and parents to identify goals. The goals for the 1991-92 school year are in the area of student assessment, communications with parents and enrichment. Committees are working on the various goals.

There were a few changes in staff this year. Maureen Clancy moved from Special Education aide to Chapter I aide replacing Peggy Gallagher. Nancy Gibb was hired as guidance counselor, replacing Wendy Ehlert. Wendy left for maternity leave in December of 1989 and Ted Becker finished the school year. Jennifer Porter was hired as music teacher replacing Gerrie Rudenfeldt who retired.

The staff wishes to thank the PTO for their continued support of the school. Funds raised by the PTO have made many trips possible, and brought many productions to our school. The PTO was also able to provide funds to classroom teachers to use for their programs.

A new organization in town CAP (Cornish Athletic Program) has provided funding for athletics, which was cut from the school budget.

The community of Cornish again demonstrated their support at School District Meeting in March 1991, by voting in a teaching position and fully funding art and music which had all been cut from the budget.

The staff and I appreciate the support of the community.

Sincerely,

Tim Luce, Principal

SCHOOL WARRANT
CORNISH SCHOOL DISTRICT
STATE OF NEW HAMPSHIRE

To the inhabitants of the School District in the Town of Cornish qualified to vote in the District affairs.

You are hereby notified to attend the Annual District Meeting at the Cornish Elementary School Gymnasium on Saturday, March 7, 1992 at 10:00 a.m. in the forenoon to act upon the articles set forth in this Warrant.

Article I of the Warrant will be voted upon by official ballots from the checklist and the polls will remain open for this purpose from 10 a.m. in the forenoon until 7:00 p.m. in the evening.

The business session of the School District meeting will commence at 1:00 p.m. in the afternoon at which time the remaining articles will be acted upon.

ARTICLE I (Election of District Officials)

To elect a Moderator, Clerk and Treasurer for a one-year term and to elect one member of the School Board for one year and one member of the School Board for three years.

ARTICLE II (Hearing of Reports)

To hear reports of Agents, Committees or Officers chosen and pass any vote relating thereto.

ARTICLE III (AREA Withdrawal)

To see if the District will vote pursuant to the provisions of RSA 195-A:14 III to withdraw from the Cornish-Claremont AREA Agreement, effective July 1, 1993, and to authorize the School Board to execute any and all documentation as may be required to carry out the intent of this vote; or take any other action in relation thereto. (A 2/3rds affirmative vote is required).

ARTICLE IV (Terminate Existing Tuition Agreement)*

To see if the District will vote to authorize the School Board to terminate its existing tuition agreement with Claremont, effective July 1, 1993, upon such terms and conditions as the School Board deems in the best interest of the District; or take any other action in relation thereto.*

*The School Board will move to pass over Articles IV and V if Article III does not pass.

ARTICLE V (Enter New Tuition Contracts)*

To see if the District will vote to authorize the School Board to enter into tuition agreements with surrounding districts upon such terms and conditions as the School Board deems in the best interest of the District; or take any action in relation thereto.

ARTICLE VI (Regional School)

To see if the district will vote to continue to study the advisability of establishing an interstate regional cooperative school district with Windsor, Weathersfield, West Windsor and Hartland.

ARTICLE VII (Main Budget)

To see what sum of money the district will raise and appropriate for the support of schools, for the salaries of District officials, agents and employees for payment of statutory obligations, and to authorize the application against said appropriation of such sums as are estimated to be received from the State equalization and building funds, together with other income, the School Board to certify to the selectmen the balance between the estimated revenue and the appropriations, which balance is to be raised by taxes by the Town. *

*Negotiations with the Cornish Education Association have not been completed as of the posting of this warrant. Therefore, the appropriation requested under this article only provides step increases and continued benefits for teachers. If an additional appropriation is required because of a new collective bargaining agreement or the issuance of a factfinder's report, a Special School District Meeting will be called.

ARTICLE VIII (By Petition)

To see if the District will vote to authorize the School Board to raise and appropriate a sum of money that reflects no more than a seven (7) percent increase over the current 1991 - 1992 Cornish School Budget without deficit funding. Based upon this seven (7) percent increase over current 1991 - 1992 Cornish School Budget, the approved appropriation of money would not be in excess of \$1,343,625 for the 1992 - 1993 Cornish School Budget.

ARTICLE IX (Sports and Cultural Arts)

To see if the District will vote to raise and appropriate the sum of \$9,550, in addition to the amount appropriated under Article VII, to provide extra curricular athletics and cultural arts to the students of the Cornish Elementary School.

ARTICLE X (Art, Music Physical Education and Guidance)

To see if the District will vote to raise and appropriate the sum of \$52,598, in addition to the amount appropriated under Article VII, to provide two days per week of Art, Music, Physical Education and Guidance to the students of the Cornish Elementary School.

ARTICLE XI (Grants, Gifts, Unanticipated Revenues, etc.)

To see if the District will authorize the School Board to apply for, accept and expend, without further action of the School District Meeting, money from any source which becomes available during the fiscal year, as set forth in RSA 198:20-b, provided that (1) such money is used for legal purposes for which a school district may appropriate money, (2) the School Board holds a public hearing on the expenditure of such money before it is expended, and (3) the expenditure of such money does require the expenditure of other School District funds.

ARTICLE XII (Choose Committees)

To choose Agents and Committees in relation to any subject embraced in this warrant.

ARTICLE XIII (Other Business)

To transact any other business that may legally come before this meeting.

GIVEN UNDER OUR HANDS AND SEAL AT SAID CORNISH this 12th day of February, 1992.

Raymond Evans
Raymond Evans, Chairman

Joan M. Baillargeon
Joan Baillargeon

Brenda Jordan
Brenda Jordan

Nicole Saginor
Nicole Saginor

Susan Chandler
Susan Chandler

CORNISH SCHOOL BOARD

A true copy. Attest:

Raymond Evans
Raymond Evans, Chairman

Joan M. Baillargeon
Joan Baillargeon

Brenda Jordan
Brenda Jordan

Nicole Saginor
Nicole Saginor

Susan Chandler
Susan Chandler

CORNISH SCHOOL BOARD



REPORT OF THE SCHOOL DISTRICT TREASURER
For the
FISCAL YEAR JULY 1, 1990 TO JUNE 30, 1991

Cash on Hand July 1, 1990	942.13
Received From Selectmen	1,002,807.00
Received from State Sources	179,007.22
Received from Federal Sources	53,109.17
Received from Other Sources	68,704.93

TOTAL RECEIPTS	1,303,628.32
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Less School Board Orders Paid	1,273,930.09
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Cash on Hand June 30, 1991	30,640.36
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SCHOOL ADMINISTRATION UNIT #6
Administrators' Salaries
1991-92 Apportionment

	Total	9.19% Cornish
Superintendent	67,893	6,239
Assistant Superintendent	51,450	4,728
Business Administrator	50,000	4,595
Special Education Director	46,000	4,227

SPECIAL ENDOWMENT FUNDS

Balance as of June 30, 1991

James Farley Memorial Fund	3,594
Gratia T. Huggins Memorial Fund	8,024
Eberhardt Award	571
Ellsworth Atwood Memorial	538
Glen Smith Sportsmanship Award	275
Harriet Runnals Memorial	1,378
James Brewster Fitch Scholarship Fund	7,404
Peg Densmore Memorial Fund	579
TOTAL OF ENDOWMENT FUNDS	22,363

CORNISH SCHOOL BUDGET REPORT
1992-1993

Obj.	Description	91-92 Budget	YTD Expended	92 - 93 Proposed
REGULAR EDUCATION				
101	Teacher's Salaries-Contract	336,423.00	177,498.34	312,558.00
102	Teacher's Salaries-Substitute	4,000.00	2,225.00	4,000.00
104	Paraprofessionals	15,199.00	4,651.92	13,990.00
106	Noon Aides	.00	175.50	1,620.00
211	Group Health Insurance	58,886.00	24,952.88	67,107.00
212	Dental Insurance	2,911.00	1,021.00	982.00
213	Life Insurance	1,203.00	135.30	946.00
214	Worker's Compensation Ins.	2,900.00	.00	3,787.00
221	N.H. Retirement-Non-Teach.	4,701.00	780.12	4,382.00
222	N.H. Retirement-Teacher	16,476.00	2,911.17	10,309.00
230	Social Security Insurance	37,340.00	20,068.69	36,795.00
260	Unemployment Insurance	1,175.00	789.00	672.00
271	Staff Development	5,400.00	1,157.15	5,400.00
441	Equipment Repair	1,500.00	426.31	1,500.00
561	Tuition	345,323.00	184,531.13	408,136.00
611	Supplies	4,700.00	2,850.72	4,700.00
631	Textbooks	2,500.00	4,440.56	2,500.00
632	Consumable Workbooks	5,450.00	3,692.78	5,450.00
741	New Equipment	1,000.00	1,073.69	1,000.00
Function 1100 TOTAL		847,087.00	433,381.26	885,834.00
SPECIAL EDUCATION				
101	Teacher's Salaries-Contract	36,874.00	18,436.99	36,874.00
103	Tutoring	100.00	81.50	100.00

104	Paraprofessionals	12,360.00	8,503.89	12,785.00
331	Psychological Testing	1,800.00	1,800.00	4,000.00
332	Psychological Counseling	3,000.00	1,000.00	1,000.00
333	Occupational Therapy	1,700.00	78.75	2,500.00
335	Speech Therapy	8,910.00	6,616.50	11,520.00
519	Transportation	.00	.00	990.00
568	Tuition Out of District	25,004.00	26,000.47	64,712.00
611	Supplies	750.00	88.09	750.00
	Function 1200 TOTAL	90,498.00	62,606.19	135,231.00
314	Cultural Arts			
	Function 1410 TOTAL	.00	.00	.00
		.00	.00	.00
	ATHLETICS			
108	Extra Curr. Salaries	1,550.00	.00	.00
391	Referees	1,000.00	.00	1,000.00
611	Supplies	.00	.00	.00
	Function 1450 TOTAL	2,550.00	.00	1,000.00
114	Truant Officer Salary			
	Function 2110 TOTAL	50.00	50.00	50.00
		50.00	50.00	50.00
	Guidance Counselor			
129	Testing	10,000.00	3,066.48	.00
312		.00	.00	.00
611	Supplies	175.00	225.72	.00
	Function 2120 TOTAL	10,175.00	3,292.20	.00

112	School Nurse	2,176.00	1,301.38	2,176.00
611	Supplies	175.00	151.48	175.00
	Function 2130 TOTAL	<hr/> 2,351.00	<hr/> 1,452.86	<hr/> 2,351.00
117	Librarian	8,470.00	5,148.55	8,470.00
611	Supplies	200.00	78.69	200.00
630	Books	1,300.00	1,623.14	1,300.00
640	Periodicals	400.00	325.33	400.00
660	Audio Visual Supplies	300.00	39.78	300.00
	Function 2220 TOTAL	<hr/> 10,670.00	<hr/> 7,215.49	<hr/> 10,670.00

SCHOOL BOARD SERVICES

119	School Board Salary	1,000.00	500.00	1,000.00
300	Auditors	2,800.00	2,550.00	2,800.00
381	Legal Services	1,500.00	1,678.50	300.00
383	Census	100.00	40.00	100.00
384	Treasurer	200.00	300.00	200.00
385	District Clerk	30.00	.00	30.00
386	Moderator	15.00	.00	15.00
387	Election Officials	400.00	.00	400.00
551	Annual Report	550.00	.00	550.00
811	NHSBA Dues	1,655.00	1,654.47	1,771.00
	Function 2310 TOTAL	<hr/> 8,250.00	<hr/> 6,722.97	<hr/> 9,866.00

351	School Admin Unit #6 Mgt. Svcs	43,161.00	20,881.50	52,999.00
	Function 2320 TOTAL	43,161.00	20,881.50	52,999.00

SCHOOL ADMINISTRATION

111	Administrator Salaries	41,306.00	20,653.10	41,306.00
118	Secretary Salaries	12,000.00	6,336.72	11,780.00
271	Staff Development	350.00	239.00	350.00
532	Postage	300.00	107.59	300.00
541	Proc. Serv-Advertising	250.00	38.94	250.00
552	Printing	500.00	193.15	500.00
582	Travel-In District	400.00	.00	400.00
611	Supplies	350.00	85.55	350.00
801	Principal's Fund	100.00	.00	100.00
811	Dues	400.00	380.00	400.00
892	Graduation	100.00	.00	100.00
Function 2410 TOTAL		56,056.00	28,034.05	55,836.00

OPERATION & MAINT. OF PLANT

115	Custodian Salaries	24,289.00	17,101.56	21,914.00
431	Rubbish Removal	2,000.00	808.00	2,000.00
432	Lawn Work	150.00	.00	150.00
441	Repairs/Maintenance Services	6,000.00	3,896.09	6,000.00
520	Property/Liability Insurance	10,000.00	7,854.00	10,000.00
531	Telephone	3,000.00	1,212.96	3,000.00
611	Supplies	4,000.00	514.04	4,000.00
651	Natural Gas	11,000.00	1,113.13	6,000.00
652	Electricity	13,000.00	6,475.01	11,000.00
653	Fuel Oil	4,000.00	.00	4,000.00
741	New Equipment	300.00	.00	300.00
742	Replacement Equipment	300.00	12.60	300.00
Function 2541 TOTAL		78,039.00	38,987.39	68,664.00

TRANSPORTATION			
513	Elementary Transportation	40,576.00	24,345.60
513	Field Trips	.00	.00
514	Athletic Transportation	.00	.00
	Function 2550 TOTAL	40,576.00	24,345.60
Food Service			
111	Function 2560 TOTAL	1,000.00	1,000.00
		1,000.00	1,000.00
Debt Service-Principal			
830	Debt Service-Interest	80,000.00	80,000.00
840		45,000.00	39,885.00
	Function 5100 TOTAL	125,000.00	119,885.00
Trans. To Cap. Reserv			
881	Function 5250 TOTAL	1,000.00	1,000.00
		1,000.00	1,000.00
	Instruct. Org. 1 TOTAL	1,316,463.00	1,385,773.00

**CORNISH SCHOOL DISTRICT
PROPOSED 1992-1993 BUDGET**

Acct	Source	Budget 1990-91	Budget 1991-92	Proposed Budget 1992-93	\$ Chng.	% Chng.
REVENUES						
GENERAL FUND						
1320	Tuition Income	0	0	4,530	4,530	N/A
1500	Interest Earned	2,000	2,000	2,300	300	15%
1510	Trust Fund Income	200	200	0	(200)	- 100%
1990	Other Local Revenue	500	500	300	(200)	- 40%
1000	Total Local Not Taxes	2,700	2,700	7,130	4,430	164%
Revenues From State Sources						
3110	Foundation Aid**	137,892	89,105	99,045	9,940	11%
3210	School Building Aid	23,126	24,000	24,000	0	0%
3240	Catastrophic Aid	0	0	15,443	15,443	N/A
3000	Total State Sources	161,018	113,105	138,488	25,383	22%
5000	Transfer from Building Fund	51,810	45,000	39,885	(5,115)	- 11%
*	Bond Revenue/Interest	- 30,000				
	Total Fund Transfers	21,810	45,000	39,885	(5,115)	- 11%
	GENERAL FUND TOTAL	185,528	160,805	185,503	24,698	15%
770	Use of Fund Balance	57,040	40,000	5,000	(35,000)	- 88%
	TOTAL REVENUES AND					
	USE OF FUND BALANCE	242,568	200,805	190,503	(10,302)	- 5%

*Bond Fund Revenue Interest adjustment to be requested from the Dept. of Revenue Administration

**Actual amount of Foundation Aid received for 91-92 was \$106,986

Acct	Source	Proposed Budget 1991-92	Budget 1992-93	\$Chng.	%Chng.
SPECIAL REVENUE FUNDS					
FEDERAL GRANT FUND					
4410	ECIA - I & II	34,429	43,600	9,171	
4470	94-142	6,000	6,600	600	
4472	89-313	570	0	(570)	
4473	94-457	885	1,770	885	
4000	Total Revenues	41,884	51,970	10,086	24%
	Expenses	41,884	51,970	10,086	24%
FOOD SERVICE FUND					
Revenues					
	Fed. Lunch Reimbursement	5,357	5,400	43	
	State Reimbursement	773	800	27	
	USDA Commodities	2,935	3,000	65	
	Lunch & Milk Sales	24,035	24,500	465	
	Total Revenues	33,100	33,700	600	2%
	Expenses	37,451	33,700	-3,751	10%

	1991-92	Proposed 1992-93	\$ Change	% Change
TAX RATE IMPACT				
APPROPRIATION TOTAL	1,316,463	1,385,773	69,310	5%
REVENUE TOTAL	178,686	185,503	6,817	4%
Use of Fund Balance	58,668	5,000	(53,668)	- 91%
Shared Revenue Block Grant	21,778	21,778	0	0%
District Assessment	1,057,331	1,173,492	116,161	11%
Assessed Value	81,080,032	81,080,032	0	0%
Tax Rate (\$ per \$1,000)	13.04	14.47	1.43	11%

NOTES TO THE FINANCIAL STATEMENT
JUNE 30, 1991

General obligation debt payable at June 30, 1991 is comprised of the following individual issues:

\$542,500 Elementary School Building Construction Bonds due in annual installments of \$57,500 through July 15, 1990, \$55,000 through July 15, 1997; and \$50,000 July 15, 1999; interest at 7.50%	\$430,000
\$232,500 Elementary School Building Construction Bonds due in annual installments of \$22,500 through July 15, 1990; \$25,000 through July 15, 1996; and \$20,000 through July 15, 1999; interest at 7.35%	<u>185,000</u>
<u>Total</u>	<u>\$615,000</u>

The annual requirements to amortize all general obligation debt outstanding as of June 30, 1991, including interest payments, are as follows:

Annual Requirements To Amortize General Obligation Debt

<u>Fiscal Year Ending June 30,</u>	<u>General Obligation Debt</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
1992	\$80,000	\$45,848	\$125,848
1993	80,000	39,885	119,885
1994	80,000	33,922	113,922
1995	80,000	27,960	107,960
1996	80,000	21,997	101,997
1997-1999	<u>215,000</u>	<u>31,695</u>	<u>246,695</u>
<u>Totals</u>	<u>\$615,000</u>	<u>\$201,307</u>	<u>\$816,307</u>

The following is a summary of general obligation debt transactions of the School District for the fiscal year ended June 30, 1991.

General Obligation Debt Payable, July 1, 1990	\$695,000
General Obligation Debt Retired	<u>80,000</u>
General Obligation Debt Payable, June 30, 1991	<u>\$615,000</u>

INDEPENDENT AUDITOR'S REPORT ON FINANCIAL PRESENTATION

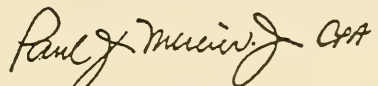
To the Members of the School Board
Cornish School District
Cornish, New Hampshire

We have audited the accompanying general purpose financial statements of the Cornish School District and the combining and individual fund financial statements of the School District as of and for the year ended June 30, 1991, as listed in the table of contents. These financial statements are the responsibility of the School District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1B, the general purpose financial statements referred to above do not include the General Fixed Assets Account Group, which should be included to conform with generally accepted accounting principles. The amount that should be recorded in the General Fixed Assets Account Group is not known.

In our opinion, except that omission of the General Fixed Assets Account Group results in an incomplete presentation, as explained in the above paragraph, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the Cornish School District at June 30, 1991, and the results of its operations and the cash flows of its nonexpendable trust funds for the year then ended, in conformity with generally accepted accounting principles. Also, in our opinion, the combining and individual fund financial statements referred to above present fairly, in all material respects, the financial position of each of the individual funds of the School District at June 30, 1991, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles.



PLODZICK & SANDERSON
Professional Association

November 13, 1991

CORNISH SCHOOL DISTRICT ANNUAL MEETING
CORNISH ELEMENTARY SCHOOL, CORNISH, NEW HAMPSHIRE
MARCH 9, 1991

The annual meeting of the School District of the Town of Cornish, NH, was held on March 9, 1991, at the Cornish Elementary School. Leland Atwood and Ruth Rollins were sworn in as Supervisors of the Checklist by School District Clerk Kathryn Patterson who also swore in Lois Fitts, Dale O'Connor, and Paul Rollins as Ballot Inspectors. Moderator Peter Burling swore in Merilynn Chilton as Assistant Moderator.

Moderator Burling opened the meeting at 10:00 a.m. After declaring a quorum present, he opened the polls to 7:00 p.m. for voting on Article 1 by paper ballot and then read the warrant.

The business meeting was called to order at 1:00 p.m. with a Pledge of Allegiance to the Flag. Moderator Burling then spoke of two examples of "the Grace of God which passes all understanding" - the passing of Norm Chabot and the return of our servicemen and women, friends and neighbors, who have fought a long way from home and who will be returning soon. This was followed by a moment of silence in their honor.

Moderator Burling corrected the wording of the School District Warrant on page S-9 of the School District report to include the word not in part 3 of Article 3 so that it would read "the expenditure of such money does not require the expenditure of other School District funds." A handout also showed the corrected figures for items on page S-11, listing the figures for the July 1, 1989 to June 30, 1990, fiscal year rather than the 1988 figures as printed in the School District report. The figure of \$62,591 in the "Fund Transfers" column of the General Fund Revenue on page S-17 was corrected to read \$60,344.

Alan Penfold explained his handout of graphs explaining the allocation of Cornish property tax revenues which show the projected impact of this year's proposed budgets.

ARTICLE 1:

School Board - Joan Baillargeon was elected to a three-year term with 126 votes.

Moderator - George Edson was elected to a one-year term with 120 votes.

Treasurer- Brent Edgerton was elected to a one-year term with 120 votes.

School District Clerk - Kathryn Patterson was elected to a one-year term with 133 votes.

ARTICLE 2:

Ray Evans moved that the District raise and appropriate the sum of \$1,318,199.00 for the support of the schools, for the salaries of District officials, agents and employees for payment of statutory obligations, and to authorize the applications against said appropriation of such sums as are estimated to be received from the State Equalization and Building Funds, together with other income, the School Board to certify to the Selectmen the balance between the estimated revenue and the appropriations, which balance is to be raised by taxes by the Town. The motion was seconded by Jill Edson. There followed a lengthy discussion concerning the cuts made by the school board before they presented this figure and the reduction of the District's current share of the Retirement Fund by \$14,400. Ray Evans mentioned the gift by the teachers of \$5,000 to start a fund for anyone in the community who wishes to pledge. The purpose of the fund is to help finance the restoration of budget cuts.

Kathi Osterlund moved that \$26,000 be added to the current figure. Peter Storrs seconded the motion which passed on a paper ballot by checklist with 87 - yes, and 50 - no votes.

Fran Hills made the motion to add \$4,900 to the new total of \$1,344,199 so that there will be money for art and music. Seconded by Rickey Poor, the motion was defeated by a hand vote after Ray Evans stated that this amount would not be needed if the \$14,400 was left in the budget. The main motion to raise and appropriate \$1,344,199 was then passed on a 98 to 23 hand vote.

ARTICLE 3:

Cheston Newbold moved that the District vote to authorize the School Board to apply for, accept and expend, without further action of the School District Meeting, money from any source which becomes available during the fiscal year, as set forth in RSA 198:20-b, provided that (1) such money is used for legal purposes for which a school district may appropriate money, (2) the School Board holds a public hearing on the expenditure of such money before it is expended, and (3) the expenditure of such money does not require the expenditure of other School District funds. After a second by Dale Rook, the motion passed on a unanimous voice vote.

ARTICLE 4:

Bob Ballard moved that the District publicly support the court challenge by school districts as to the constitutionality of New Hampshire's method of funding public education through near total reliance on local property taxes. Brenda Jordan seconded the motion which passed on a hand vote of 97, in favor and 3 against.

ARTICLE 5:

Fran Hills made the motion, seconded by Andrew Kuhre, that the School District vote to raise and appropriate the sum of \$18,000 for the transportation of high school students to and from Stevens High School. This amount had been cut from the budget and put in as a warrant article because payment for the busing of high school students is not mandated by the state and because a survey had showed a decrease in the number of students using the present bus service. The motion was defeated by a show of hands with 48, in favor and 63, against.

ARTICLE 6:

Polly Rand moved that the District vote to raise and appropriate the sum of \$6,693 to defray the costs of providing single person health insurance coverage for the Support Staff. Nancy Newbold seconded the motion. This amount is for 3 full time employees (educational tutors and kitchen help). The motion was passed on a voice vote.

ARTICLE 7:

The motion was made by Alan Penfold that the District vote to require that in Teachers' Pay Contracts, the final Contract shall be signed by the School Board only after the money has been appropriated at a School District Meeting. Fred Sullivan seconded the motion. It was defeated on a voice vote.

ARTICLE 8:

Jill Edson spoke about the action of the citizen advisory committee established at last year's School District meeting to work with the Plainfield and Cornish School Boards in the study of long term solutions to meeting the educational needs of the two districts. The five committee members from Cornish are Ellen Ballard, Dan Poor, Kathi Osterlund, Tim Luce, and Jill Edson. It was moved by Cheston Newbold, seconded by Joan Baillargeon, that the committee be continued for another year. The motion was passed on a unanimous voice vote.

ARTICLE 9:

Leonard Rudolph moved that there be a committee formed comprised of School Board members and concerned citizens to investigate alternatives to the present high school situation and alternatives to the same, said committee to report back at the next School District Meeting. After a second by Teria Zapletal, the motion was voted in the affirmative on a voice vote.

Prue Dennis asked that the list of teachers' salaries be included in the School District report.

ARTICLE 10:

Sue Chandler announced that "Town Spirit Day" would be Saturday, June 1. This year's project will be the painting of the lower half of the Meeting House.

Sue also spoke about this year being the last year that Louis Haas would be a member of the Finance Committee and that she would miss his hard work and comments. He was given a standing round of applause.

Ray Evans commented on Peter Burling's many years (he wasn't sure how many) of moderating. Peter, who is not seeking re-election, was then given a standing round of applause.

Moderator Burling thanked the District for our patient support and understanding during his eighteen (18) years as Moderator. He described his admiration for us, for our level of commitment to our community, and he warned that budget constraints might raise terrible tensions in the future. Peter asked that the people of the district always remember their shared commitment to Cornish and the children. He closed by asking that the people remember their duty to be tolerant and kind to one another, and to the next moderator.

The motion to adjourn by David Kibbie, seconded by Jim Lukash, was voted in the affirmative on a voice vote at 5:15 p.m. The polls were closed at 7:00 p.m. The ballots were counted, and the results were announced. There were 137 ballots cast for Article 1.

Respectfully submitted,

Kathryn Patterson, Clerk

CORNISH PTO REPORT
1990 - 1991

WHAT WE DO:

- coordinate fund raising
- offer parent workshops
- fund Arts & Enrichment programs
- fund physical ed. programs
- purchase books & supplies
- coordinate & fund extra-curricular activities

WHO WE ARE:

- parents
- teachers
- community members

WHO WE SERVE:

- our children
- our community

WHAT WE NEED FROM YOU, OUR COMMUNITY:

- your time
- your energy
- financial support

We can no longer rely on State and Federal funds. The future of Cornish children is now OUR responsibility. Please consider a periodic, tax-deductible donation.

Thank you!

Susan Weld
President

CORNISH ELEMENTARY SCHOOL
HOT LUNCH REPORT
1990-1991

During the 1990-91 school year the hot lunch program served a total of 14,269 lunches. This is an average of 79 lunches per day. The total breaks down to 11,814 full priced lunches, 823 reduced priced lunches and 1632 free lunches. The lunch program also served 24,000 cartons of milk including students bringing bag lunches and kindergarten snacks.

Changes were made in the procedures for collecting money and in the hours of the kitchen workers. Norma Garcia and Laura White continue to work in the kitchen.

We wish to thank those of you who donate food to the program. It is always appreciated. We will work to continue to offer a variety of nutritious meals at an affordable price.

Carol Brunetti

1990 - 1991 SCHOOL NURSE REPORT

I was school nurse two mornings each week for the school year ending June, 1991.

We had 220 students enrolled this past year. Letters were sent home to parents regarding any deficiencies in immunizations resulting in all immunizations being brought up to date. New state and federal regulations now require all entering seventh graders to have a second MMR booster vaccination. This involved an increase in the screening of medical records and yearly reports to the state regarding the immunizations.

Several times throughout the school year all the children in K-5 and once for the entire school K-8, were checked for head lice. Due to an increase in parental vigilance, we had very few cases during the year.

All students in 1-8 had their height, weight, blood pressure, vision, and hearing screened. This resulted in several students being referred for further testing. Grades 5-8 also had a scoliosis screening resulting in one referral.

Unfortunately, a reduction in state funding resulted in the elimination of the fluoride rinse program. However, my being available two mornings per week, allowed me to spend time in the classrooms teaching dental health care and brushing techniques. In addition, dental health care kits were distributed to all children in grades K-3.

Videos, posters, educational materials, and presentations were obtained by the school nurse and made available to the teachers and health/science classes. I also arranged for "Captain Smiley" from the NH Department of Safety and Transportation to visit the school and present an assembly to grades K-4 on bike, car and street crossing safety.

I found my weekly column on health care in the school paper, "Nurse's Notes" to be a well received and an effective method to reach out to the parents.

It has been an exciting and enjoyable year working with such a wonderful group of students and staff at the Cornish Elementary School. I look forward to working with them again next year. I will miss being able to provide the same level of health and dental education in the classrooms as I have been able to this past year, as the position has been reduced to just one morning a week. Here is to a healthy 1991-1992 school year.

Sincerely,

Ilsa Pinkson-Burke, RNC
Cornish School Nurse

CORNISH HONOR SOCIETY

The Cornish Honor Society provides enrichment opportunities to a group of seventh and eighth grade students who are chosen for scholarship, leadership and character. The members for the 1990-1991 school year were: Ross Ackerman, Rob Chandler, Kerry Cosgriff, Dan Crosby, Destiny Gray, Scott LaClair, Ryan Moriarty, Hilarie Schuber, Marisa Stone, Josh Tewksbury, Marijke Yatsevitch and Mirka Zapletal.

The Honor Society had a very full year of activities which, among other things, broadened the students' views of cultural offerings in the area. They attended the Christmas Revels at Hopkins Center, the Meriden Players' production of Camelot, the Hartford High School performance of South Pacific, and KUA'S production of Grease.

The Honor Society members had expressed an interest in music so they visited and toured New England Digital in Lebanon where synclaviers are made. Guest speakers at regular meetings included Jim Schubert and a representative of the Connecticut River Watershed Council.

A new tradition was established with a Career Day in May where each of the members was teamed with a professional from the area for half a day of "on the job training." Members accompanied a pediatrician, a radiologist, an inhalation therapist, a judge, a lawyer, a veterinarian, a pharmacist, a reporter, school teachers, a photographer and a musician. The members appreciated the time that each adult spent with them and

thoroughly enjoyed discussing what they had seen and done at a lunch meeting after their careers had "ended."

The culmination of the year's activities was a weekend of biking, swimming, and whale watching in Chatham, Massachusetts. The group was accompanied by Tertia Zapletal, Kathy LaClair and John and Connie White.

The trustees of the Cornish Honor Society:

Susan Chandler, Chairperson
Bill Ardinger
Joanne Ardinger
Jill Edson
Bernice Johnson
Ann Neidecker
Sallie Newbold
Nicole Saginor
John White
Mike Yatsevitch

REPORT OF THE CORNISH SCHOOL BUILDING FUND

The Cornish School Building Fund is a result of the Capital Fund drive conducted during 1988 to help pay a portion of the cost of the addition to the school. The proceeds of the fund drive and the interest earned on those contributions, have been used to cover the interest payments to date and to purchase some additional items that were not covered in the original contract price.

Total Pledges	\$355,192
Pledges Paid to Date	\$255,225
Pledges Remaining	\$ 99,967
Percentage of Pledges Paid	72%

Total Pledges Paid to Date	\$255,225
Interest Income Earned (1/6/92)	\$ 18,766
Total Income	\$273,991

Interest Expense Paid to Date	\$158,002
Equipment Purchases	\$ 19,873
Total Paid Out	\$177,875

Bank Balance, Checking (1/29/92)	2,644
Bank Balance, Savings (1/29/92)	\$ 93,472
Total Cash Available	\$ 96,116

Because most of the pledges were for a five year term, the pledge period should be at it's conclusion a year from now. Fifty-five pledges have been paid in full. However, several pledges are delinquent and may not be paid in full by next year.

George L. Edson
Fund Drive Chairman

CORNISH STUDENT ENROLLMENT

1 / 2 9 / 9 2

Elementary:

Kindergarten, A.M.	14	4th Grade	24
Kindergarten, P.M.	11	5th Grade	17
1st Grade	28	6th Grade	14
2nd Grade	22	7th Grade	27
3rd Grade	29	8th Grade	20

Total Elementary: 219

Public High School:

	Stevens	Hartford	Hanover	Windsor
12th Grade	8	7		
11th Grade	11	5		
10th Grade	5	5	1	
9th Grade	<u>6</u>	<u>4</u>	<u>7</u>	<u>2</u>
Total	30	21	8	2

Total Public High School: 61

Private High School:

9th Grade	0
10th Grade	2
11th Grade	2
12th Grade	4

Total Private High School: 8

CORNISH
TUITION STUDENTS
1991-1992

Claremont - 30

Grade 12

Richard Ackerman
Kimberly Cota
Tonia Cutter
Meredith Eastman
Emily Edson
Holly Fellows
Heather Lukash
Fawna Wilson

Grade 11

Christopher Chaput
Domenic Danieli
Krista Duval
James Guyette
Jodie LaClair
Kristen Neil
Philip Osgood
Megan Page
Richard Stammers
Tammy Williams
Erin Witham

Grade 10

Michael Antonivich
Chris Brennan
Abigail Edson
Keith Jacquier
Jason Stone

Grade 9

Randy Barton
Lori Cass
Bobbi Jo Kimball
Marissa Stone
Brandi Tewksbury
Tracy Williams

Hanover - 8

Grade 10

Joshua Yunger

Grade 9

Ursula Atherton
Robert Chandler
Karrie Cosgriff
Daniel Crosby
Brian Keefe
Scott LaClair
Mirka Zapletal

Hartford - 21

Grade 12

Donald Amison
Andreas Atkinson
Elizabeth Gage
Jennifer Longacre
Timothy Rand
Heather Rock
Sharon Tribou

Grade 11

Sam Earle
Christopher Powers
Monica Smith
Clay White
Cheyenne Wood

Grade 10

Sarah Day
Sarah Evans
Richard Kimball

Jaime Kolenda
Jeffrey Ranney

Grade 9

Jeffrey Ballard
Matthew Brasseur
Jesse Kells
Daryl Tribou

Windsor - 2

Eric Danieli
Matt Cannon

TOTAL = 61



This year's Town Report was printed on recycled paper. The energy to power the computer and printer used to produce the master copy of the Town Report was primarily supplied by light from the Sun shining on solar panels during January and February of 1992.

TOWN OF CORNISH

WHO to see about WHAT and WHEN

SELECTMEN

542-2669

Mondays 9 a.m. - 12 noon

Meet the public 10 a.m. - 12 noon

Fridays 6:30 p.m. - 8:30 p.m.

Public Meeting

Office open Tuesday - Thursday 9 a.m. - 12 noon

Abatements (Property Tax)

Building Permits

Camping Permits

Current Use Applications

Elderly Tax Exemption

Intent to Cut Lumber

Minutes - Planning Board, Zoning Board,
Conservation Commission

Pistol Permits

Property Tax Cards

Property Tax Maps

Raffle Permits

Septic Dig Approvals

Subdivision Applications

Transfer Station Tickets

Veterans Tax Exemption

Other Questions - See Selectmen

TOWN CLERK

Cathy Cooper
542-2845

Mondays 9 a.m. - 12 noon, 4-7 p.m.

Thursdays 9 a.m. - 12 noon, 4-5 p.m.

Fridays 9 a.m. - 12 noon

Second and Last Saturday of Month

9 a.m. - 12 noon

Burial Permits

Dog Licenses

Dredge and Fill Permits

Genealogy Information

Marriage Licenses

Motor Vehicle Permits

Transfer Station Tickets

Vital Statistics

TAX COLLECTOR

Janet McFaul
542-8660 (Office)
675-5488 (Home)

Fridays 6 p.m. - 9 p.m.

Second and Fourth Saturdays-

10 a.m. - 2 p.m.

Property Tax

Residence Tax